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Current Topics.

The Budget.

AT LEAST three important changes which are of particular interest to the legal profession are foreshadowed in Mr. WINSTON CHURCHILL'S second Budget. The first change contemplated is to make new duties on commodities applicable as from the earliest date practicable after the introduction of the Ways and Means Resolution imposing them. This new procedure will, of course, operate most favourably to the Treasury, and will prevent such unseemly exhibitions of forestalments as were common last year in the case of the new silk duties. As the Chancellor was careful to point out, however, there can be no legal obligation on traders to pay such new or increased duties until the Bill containing them becomes law; for in the well-known case of *Bowles* v. *Attorney-General*, 1913, 1 Ch. 57, PARKER, J., held that a resolution of either House of Parliament, in the absence of statutory authority to that effect, does not legalize the collection of a tax. It is proposed to get over the legal difficulty by keeping a record of all goods that become liable to duty and are imported in the intervening period. When the Bill imposing the duties becomes law, traders will be required to pay the appropriate duties as from the original date. This year's Finance Bill will contain a clause making it obligatory upon importers to give security for the customs duty on their importations during the intervening period. Similar measures are proposed in cases of new excise duties.

Income Tax Changes.

IT WAS inevitable that the important decision in *Whelan* v. *Henning*, 1926, A.C. 293, should react upon the 1926 Budget. It is proposed "to sweep away the three years' average and the medley of other bases with which Schedule D is encumbered." In its place there is to be introduced an assessment based on the income of the preceding year. The Chancellor's words imply that the sweeping away of the old rules is to be followed by the introduction of not uncomplicated new ones based on the recommendations of the Royal Commission. Owing principally to the administrative labours involved in changing this basis of assessment, the alteration is not meant to take effect until the financial year 1927. There is no reason why this intervening period should not be used to frame legislation to effect general simplification of income tax and super-tax procedure, involving, as it does, administration by two separate sets of commissioners.

The Budget speech contained a reference to, and an explanation of, the double income tax agreement with the Irish Free State, to which we referred last week—an agreement which involves some loss to both Exchequers, but which has been generally welcomed as equitable relief of real hardship.

A Tax on Betting.

IN ANNOUNCING the Government's intention to tax betting, Mr. CHURCHILL explained that the new tax was one on luxury, or "option," as he himself preferred to call it: "By optional taxation," he said, "I mean taxation which all persons can avoid perfectly legitimately if they choose without depriving themselves of anything required for their health, comfort, morals or business." The Chancellor was also careful to announce that he did not propose to make any change in the law as to betting. We are to be left with that branch of our legal system in a most unsatisfactory state, full of anomalies and inequalities, with one law for the rich and another for the poor. One would have expected that advantage might naturally have been taken of the occasion of taxing bets to put the law as to betting on some uniform basis. "Legal" betting only is to be taxed, i.e., presumably "credit" betting in all cases (for credit betting is legal everywhere), and "cash" betting on a racecourse (for when this form of betting is conducted elsewhere it is illegal). The experiment is an interesting one, and it may well in course of time introduce additional anomalies into our gaming law.

Legal Aid for the Poor: Committee's Report.

THE FIRST report of the committee on legal aid for the poor has now been published (Cmd. 2, 638, Stationery Office, 3d. net). The questions of aid in civil and criminal cases have been separately dealt with by the committee. With respect to the latter, to which alone the first report relates, a kind of lukewarm satisfaction is expressed with the general scheme set up by the Act of 1903 for legal aid in indictable cases, and a number of improvements are put forward. One suggestion is that the Act of 1903 be amended by excluding the condition that a defence must have been set up before the justices, before the judge can certify for legal aid, and leaving to the judge a general discretion so to certify where, in his

opinion, the interests of justice demand it. Investigation has been conducted into the question of fees. The committee, whilst recognizing that the fees payable to counsel appear low, do not advocate any changes except to amend the rules so as to allow the judge to certify for a fee up to ten guineas in exceptional cases. The fee allowed to solicitors is justifiably described as inadequate, in some cases barely sufficient to cover out-of-pocket expenses. The recommendation made by the committee is that a provision for taxing and paying the out-of-pocket expenses be included among the rules, leaving the fees as they stand at present to become profit remuneration for the solicitor.

With respect to legal aid in Petty Sessional Courts the committee recommends that the justices be given power to certify for legal aid before them in indictable cases where the charge is one of murder or where the presiding magistrate certifies that legal aid is necessary by reason of the gravity of the charge. Legal aid is considered unnecessary in ordinary summary cases, but it is thought, nevertheless, desirable to give the justices a power to certify for aid in summary cases, such power only to be exercised in exceptional circumstances.

The Prime Minister—A Legal Entity.

THE YOUNG man who threw a smoke bomb at Mr. BALDWIN has been prosecuted and sentenced. The case hardly calls for comment, except that the judge doubted whether he could officially identify the Prime Minister who was mentioned in the indictment. It is stated in "Halsbury's Laws," Vol. VII, p. 35, that "the office is not recognized in terms either by common or statute law, nor does it entail any special legal duties, privileges, or disabilities." It was recognized, however, in the Royal Warrant in December, 1905, whereby the Prime Minister takes high precedence next to the Archbishop of York. The Speaker of the House of Commons is, of course, judicially recognized, as in the *Middlesex Sheriff Case*, 1840, 11 Ad. & E. 273, and see the Lords of the Treasury (*R.* v. *Jones*, 1809, 2 Campbell 131). However, in the words of Lord ESHER, in *R.* v. *Aspinall*, 1876, 2 Q.B.D. 48, at p. 61, "Judges are entitled and bound to take judicial notice of that which is the common knowledge of the great majority of mankind." Such knowledge, it was there held, was, amongst other branches of learning, that shares in a limited company are vendible commodities, and a person informed to this extent ought to know that there is a Prime Minister, and should even be aware of his identity.

A Design to Circumvent the Law.

IT IS a notable fact that in nineteen cases out of twenty, attempts at interference with the course of justice take the form of perjury, and are so punishable. The twentieth case will usually be one of contempt, which can be dealt with accordingly. It is just possible, however, for an attempt to prevent the course of justice to fall outside both classifications. Does it then escape punishment? The remarkable case of *R.* v. *Vreones*, 1891, 1 Q.B. 360, shows that when this happens the arm of the law is long enough to reach it. There it appeared that, on a contract for the sale of a cargo of wheat from the Black Sea, provision was made that a dispute as to its quality should be referred to arbitrators, whose award should be conclusive and made a rule of court on the application of either party. According to custom, samples were taken, sealed by buyer and seller, and given to the defendant to forward to the London Corn Trade Association, to be used if arbitration was deemed necessary. The defendant, with considerable manual dexterity, cleaned the samples from offal without breaking the seals. The obvious result would be that, on an arbitration, the quality of sample would be far superior to that of bulk, in fraud of the purchaser and to the deceit of the tribunal. No arbitration was held, but the fraud was discovered and VREONES was prosecuted. It was held in the Court for Crown Cases Reserved that he had committed a common law misdemeanour in attempting, by the manufacture of false evidence, to mislead a judicial tribunal which might come into existence.

This, perhaps, might cover the cases of those husband respondents in the Divorce Court who send hotel bills to their wives for divorce purposes, and afterwards boast that, the lady in the case being an aunt or sister or other near relative, the misconduct which they sought the Divorce Court to impute to them could not have been committed. The court, nevertheless, has hitherto taken such boasts "lying down." In the case of a petitioner concealing his or her own misconduct, the simplest possible plan would be for judge or counsel to make the petitioner testify to his or her own innocence, and so provide material for a prosecution for perjury on a false answer. In the case of a lady, however, the delicacy of the court appears to forbid this as a general practice. In *Bradley* v. *Bradley*, 1882, 7 P.D. 237, such delicacy, in forbidding a "*dum casta*" clause in an alimony deed, made it a free charter for a woman to lead an immoral life while taking her late husband's money. And she had that charter because, as held in *Wood* v. *Wood*, 1891, P. 272, "It is an insult to any woman of spotless character to provide against the contingency of her sinking so low." The Divorce Court, in respect of the character and veracity of its petitioners, appears still the most optimistic in the country.

But in a King's Proctor's successful intervention recently to prevent a decree *nisi* from being rendered absolute, it appeared that the case was set down and heard at Norwich, although the parties were London people, and although the petitioner, the wife, had for years been living with a well-known actor before she approached the court. In such circumstances the rescission of the decree was, of course, inevitable. The President of the Divorce Court, however, remarked on the case as a serious one, and observed it was for the King's Proctor to consider what course he should pursue in respect of the interference with the course of justice.

Libel or no Libel.

IN SOME cases, on the border line as it were, it is very often a matter of some difficulty to determine whether language, apparently innocuous, is reasonably capable of bearing a defamatory meaning, and it may well be that opinions will differ on the point. *Bennison* v. *Hulton*, *Times*, 13th April, affords a recent and interesting illustration of this, since, while the trial judge held in that case that the words complained of were reasonably capable of bearing a defamatory meaning, two Lords Justices of Appeal dissented from this view, the other (Lord Justice BANKES), however, taking a neutral attitude.

The position of the judge and jury in such cases is quite clear. The judge must, in the first place, satisfy himself that the words are reasonably capable of bearing a defamatory meaning, whereupon the matter must be left to the jury to determine whether, in fact, they do bear a defamatory meaning. Where the trial judge, however, is of opinion that the words are not reasonably capable of bearing a defamatory meaning, then it is his duty to withdraw the case from the jury. Now, in *Bennison* v. *Hulton*, a report of a case appeared in a newspaper to the effect that the plaintiff, a lecturer on psychic subjects, had been sent for trial on a charge of stealing two text-books from a student, and that he stated that he had recently inherited a legacy and had come to London on the strength of it to study, and that he had brought nearly two hundredweight of books with him and sold some through lack of storage space. No objection, however, was taken to the report, but objection was levelled by the plaintiff, who, it might be incidentally noted was acquitted of the charge, against the headlines to the report, which read as follows: "Student's Story of Legacy." The plaintiff alleged that by the use of the expression "*Story*," the meaning that was conveyed was that the plaintiff had invented a cock and bull story about the legacy, while the defendants, on the other hand, argued that the word had to be taken in its ordinary

and fair meaning as used by journalists of "narrative" or "recital," and with this view the Court of Appeal, dissenting from the trial judge, agreed, being of opinion that there was in fact no case which could have been left to the jury. One passage in Lord Justice SCRUTTON'S judgment should be noted. The learned Lord Justice, after stating that it is for the judge to make up his mind as to the defamatory character of the statement, continued: "Suspicious people might get a defamatory meaning out of even 'chop and tomato sauce,' but it is not sufficient to suspect that there might be a defamatory meaning."

Admissibility of Confession—Questioning by Police.

THE law is now well settled that an extrajudicial confession or admission of guilt by a prisoner will not be admissible in evidence, if the confession or admission was made as a result of any threat or inducement of a temporal (as distinct from, *e.g.*, a spiritual) character, and connected with the accusation made or held out by a person in authority. It is always useful, however, to make a note of any case in which the courts have admitted or rejected the confession or admission, and we accordingly invite the attention of our readers to *Rex* v. *Adams* (*Times*, 20th inst.) There Adams was charged with the murder of a fellow workman but was found guilty of manslaughter, and he appealed from his conviction on the ground, *inter alia*, that evidence had been admitted of statements made as the result of inducements, threats and promises held out by certain police officers. When shorn of all unnecessary details, however, the main substance of the complaint appears to have been that the statements were made by the prisoner in response to a request by the officer, which was in the following terms: "I should like you to tell me the exact truth of what happened that night." The Court of Criminal Appeal, however, held that these words did not constitute an "inducement, threat or promise." The task of police officers in the investigation of crime is by no means an easy one, and in the course of such investigation questions must necessarily be put to various persons and answers elicited from them. But, when persons have been once charged, and are in custody, great care is required in their examination, and they should invariably be cautioned, though the absence of such a caution will not necessarily render the statement inadmissible. In every case the rules in this respect which have been approved by H.M. judges should be carefully observed. According to those rules, where a police officer is endeavouring to discover the author of the crime, they may legitimately question persons, whether suspected or not, but when once an officer has made up his mind to charge a person he should first caution him before questioning him or questioning him any further, and *a fortiori* he should in no case question persons in custody without administering in the first place the formal caution. Even if the prisoner wishes to volunteer a statement, a caution should be formally administered. Moreover, where a prisoner has made a voluntary statement, he must not be cross-examined and no questions should be put, except for the purpose of removing any ambiguity in the statement. If these rules were strictly observed by police officers—and they would appear to be generally observed—fewer opportunities would be afforded for objecting to the inadmissibility of statements on the ground of their not being voluntary; and, even if the statements were strictly admissible in such cases, they may be rendered practically ineffective on the jury by skilful counsel.

The Decision in the Middle Temple "Weighing Machine" Moot.

THE MOOT held on the 22nd ult., at the Middle Temple, affords an interesting subject for discussion. Briefly, the question that was raised concerned the rights and liabilities arising out of the following facts. A person tries his weight on a penny-in-the-slot weighing machine which bears the words "Try your weight." The dial of the machine purports to register only up to twenty stones. The person trying his weight is twenty-one stones and accordingly damages the mechanism of the machine. As far as the liability of the person who tries his weight is concerned, there is *primâ facie* no trespass, since he, as a member of the public, is invited to step on the machine and try his weight. But it is submitted that there might be a liability if the person in question knew in fact that he weighed over twenty stones and that the machine registered that weight and no more, it being arguable that no invitation was held out to *such* persons to try their weight. It is further submitted that there was in any case some evidence of negligence, since the words "Try your weight" are to be read subject to the implied qualification indicated in the figure of the dial, that the machine can only register up to twenty stones. A person therefore who was so abnormally heavy as to weigh more than twenty stones, either would have known or ought to have known that his weight was such as possibly to damage the machine. Although one might not go so far as to maintain that there was negligence, in the circumstances, yet, it is submitted, there was undoubtedly some evidence of negligence, sufficient at any rate to be left to a jury. To deal now with the rights, if any, of the person who tried his weight. Is he entitled to recover his penny, because his weight was not correctly told by the machine? The implied offer held out by the owner of the machine, is that the machine will tell your weight accurately up to twenty stones, and no more. This offer was accepted by the insertion of the penny in the slot and was converted into a promise. The machine did in fact carry out this promise. The mechanism was set in motion and the indicator passed through all the figures indicated on the dial and would have shown the accurate weight if the person being weighed had been twenty stones or under. It carried out, therefore, all that it promised and was held out as capable of promising to perform. The "court", however seems to have held that there was no failure of consideration at all on a somewhat different ground, viz., that the machine purported to tell the accurate weight of a person up to twenty stones, but that, beyond that, the machine would merely indicate to the person being weighed that he was over twenty stones, without giving any specific weight. And this in fact the machine had done, since it had broken down and therefore clearly indicated to the person trying his weight that he was over twenty stones. It might incidentally be noted that the court also held that there was no evidence of negligence on the part of the person trying his weight, a view, however, with which, as already indicated, we beg, with respect, to differ.

Ancient Legal Amity.

A BANQUET of noteworthy character was held recently in the hall of the Inner Temple, when the "Benchers" or "Parliament" of Inner Temple entertained as their guests the Benchers or "Pension" of Gray's Inn in commemoration of an ancient amity between the two "Inns" which dates back to the time of Queen ELIZABETH and has been marked at long intervals of time by historic gatherings. It is on record that in 1608, for instance, the members of Inner Temple entertained those of Gray's Inn in return for "many courtesies received of the gentlemen of Gray's Inn," and five years later the two Inns joined in a "masque" to celebrate the marriage of the daughter of JAMES I. Again, in 1701 there was an interchange of entertaining "for the continuation of an ancient amity and union and according to antient custom heretofore used." Nor was this happy friendship confined to festivities and revels; it extended to conference on matters affecting the Bar generally. Whilst at the present time there is a closer union between all four Inns of Court, it is very desirable to preserve this particular association—visibly and permanently memorialized in the blazoned Griffin, the crest of Gray's Inn, upon the gate of Inner Temple, and the Pegasus, the crest of Inner Temple, displayed over the old gateway of Gray's Inn.

The Late Sir R. M. Beachcroft.

THE portrait which we are presenting with this issue of THE SOLICITORS' JOURNAL, and which it is a privilege to include in our gallery of "Legal Celebrities," is that of the late Sir Richard Melvill Beachcroft, solicitor, for many years senior partner in the firm of Beachcroft, Hay & Ledward, formerly of 9, Theobald's Road, but now of 29, Bedford Square, W.C.

We gave a very full account of his professional career and public life in the obituary notice which appeared in our issue of the 16th January last, p. 303, where his long and useful association with the Metropolitan Water Board and the London County Council, and his distinguished public services generally, are fully described. We, however, touched but lightly on the work he did on behalf of the poorer classes. He was greatly interested in the Mary Ward Settlement and the Home for the Dying, and his attention having been drawn to the condition of the inhabitants of a slum area on the north side of Holborn, Sunday and evening classes were started as a result, especially for poor, neglected children. The outcome of this was the Fox Court Ragged School, to which Sir Melvill gave his active interest and support right down to the end. His work in this mission, of which he eventually became President and Treasurer, brought Sir Melvill into close touch with the Ragged School Union and with the late Sir John Kirk, thus beginning a friendship and close alliance which was only ended by death.

It is generally admitted that in him a distinguished and devoted public servant has passed away, who leaves behind him an enduring record of work well done in the interests of his fellow citizens. H.

Portraits (suitable for framing) of the following Legal Celebrities have appeared in THE SOLICITORS' JOURNAL: Sir A. Copson Peake, Sir R. W. Dibdin, Mr. E. W. Williamson, Sir Chas. H. Morton, Sir Kingsley Wood, Mr. W. H. Norton, Mr. R. A. Pinsent, Sir Roger B. Gregory, Sir Herbert Gibson, Bart., M.A., and Sir Benjamin Cherry, LL.B. Copies of the JOURNAL containing such portraits may still be obtained, price 2s. 6d.

The Taxation of Fugitive Millionaires.

A COUNTRY like our own, where colossal fortunes are colossally taxed, may perhaps ask their owners to imagine the nature of a capital levy imposed on them by a victorious German Empire. Income tax and super-tax approaching 50 per cent., with death duties on a like scale, would have horrified the mid-Victorian, but they leave a competence both for the man of wealth and his family, which they might not have had without the war loans the interest on which is paid by the proceeds of such taxes.

To be just, the average English millionaire realizes the position, and, with a grumble to which he may be entitled, pays his due. There are others, however, especially amongst those who made big fortunes during the war, who so strongly object to payment of their share of the bill for it, that they are ready even to leave the country to avoid liability. For such persons, the Island of Jersey at present affords almost an ideal harbour of refuge. It is near enough to keep them in touch with their old associations, and the sun shines on a domicile undimmed by the black clouds of super-tax and estate duty.

Assuming for the present purpose that all English fortunes should bear their fair share of the war debt, and that, therefore, the millionaire who goes to Jersey or elsewhere should not be allowed to escape, the problem of taxing him is not one for the Legislature alone, but will require the assistance of the Colonial Office and the Foreign Office. Even with their help it will not be easy. Two propositions are self-evident at the outset: First, that blocking Jersey out of the tax-dodger's map will be useless if he can find another convenient haven; and secondly, that if he can contrive to sell out his property recoverable within our jurisdiction, movable and immovable, he cannot be taxed at all, save by the grace of those countries in whose securities and land he has chosen to invest. Thus, in effect, for a satisfactory solution of the problem, there will have to be agreements, not only with the Channel Islands, the Isle of Man, and the Irish Free State, but with other countries and dominions and colonies. Even the exclusion of such a country as the Republic of Monaco from the scheme might halve its utility.

A preliminary question is as to how far the law can be strengthened without such agreements. If a person ceases to reside here in order to escape our heavy taxation, and finds himself unable to dispose of all his English assets, these can, in the last resort, be utilized so far as they will go on account of the taxation deemed to be due from him on the fortune he has re-invested elsewhere.

At present the general rule is that non-residents only pay income tax so far as it is deducted at the source, and pay super-tax, if at all, on English investments only. Death duties are regulated by domicil (see Westlake, 7th ed., s. 114, p. 145), and the Finance Act, 1894, s. 2 (2), places estate duty on the same footing as legacy and succession duty. In *Wallace* v. *Attorney-General*, 1865, 1 Ch. Ap. 1, it was held that succession duty is not payable on legacies given by the will of a person domiciled abroad. Estate duty is, however, payable on all property included in an English grant of probate.

Here the obvious remedy in each case is something analogous to s. 59 of the Finance (1909-10) Act, 1910, which places a time limit of three years before gifts *inter vivos* can be taken free of estate duty. The equivalent would be, for revenue purposes, to prevent change of domicil or residence automatically resulting in exemption from death duties or income tax. The strictest plan would be to tax English nationals in full, wherever they might be, unless, with the King's permission, they had renounced allegiance and become nationalized elsewhere, or unless, with similar permission, they had become permanently domiciled in a British colony or dependency. In either case, of course, our law would only by itself operate to the extent of assets within the jurisdiction. The rules of domicil in respect of marriage, testamentary capacity, etc., would not need alteration. Such a law would, in present circumstances, be unenforceable either against the person of anyone outside the jurisdiction, or against his property, and would thus be void against anyone who could dispose of all his real and personal property recoverable in this country. But, if not a complete check on tax evasion, it would certainly be better than no check at all, for a forced realization of all assets here, even when possible, would almost always result in loss, and thus reduce the present ease and attractiveness of evasion by change of residence.

This change in our law would be a comparatively simple matter. It would be general in its application, but, as a practical matter, it would probably only pay the revenue authorities to enforce it against super-tax payers. The Act would provide (*a*) for the assessment of persons domiciled or resident in England on a certain date to income tax and super-tax thereafter for some fixed period—say three or five years—or until statutory exemption, notwithstanding future residence or domicil elsewhere, (*b*) for the liability of their estates to our death duties, (*c*) for notification of any proposed change of domicil, and, perhaps, for security to be given for the due future payment of such taxes.

The last provision may be considered drastic, but it would really be in the nature of a "*ne exeat regno*." This originally was a prerogative writ only applied for the benefit of the Crown, but at present, the only corresponding provision is under the Debtors Act, 1869. This ensures that any private person who has a reasonable claim for £50 against another, and has good reason to believe that his debtor is about to evade his liability by leaving the country may compel him to give adequate security before he does so. Objection to such

legislation might be taken that to delay or hinder those who wished to take a holiday abroad because they happened to be well-to-do would be an intolerable interference with liberty. This could easily be met, however, by allowing anybody to give such security as and when he pleased, and giving him license to leave the Kingdom at any time. It would not inconvenience those who *bona fide* intended to return and pay their taxes. But a properly drawn statute to this end would prevent the flight of the super-millionaire from payments which may be regarded as debts of honour and something more, namely, insurance premiums due in respect of the wealth he possesses.

If a particular man of wealth broke through the cordon of such a law, and escaped out of the jurisdiction without leaving assets, the only remedy would be an agreement with the country of his haven that our revenue claim on our nationals settling there should be enforceable. Our difficulty in this would be that a corresponding concession would be of no value to the country to which it was given, for no sane person comes here to avoid taxes. Probably, however, there might be another subject-matter of bargain, such as concession on our port dues to the countries which entered into such agreements with us. Already certain agreements as to taxes have been made with other governments (see pp. 573-4 for one with the Irish Free State to prevent the double imposition of income tax), and that with the United States to stop "rum-running" shows that one government may help another to enforce an internal civil law. And those who know something about the fortunes of one or two new residents in Jersey still living there will also realize that a prompt solution of the problem may save several millions for the Exchequer.

Justices' Jurisdiction in Matrimonial Causes.

Termination of Desertion by Re-cohabitation.

RECENTLY a correspondent questioned a decision of a bench of justices, and enquired under what circumstances the subsequent living of the spouses under the same roof will terminate desertion. The justices' decision cannot usefully be discussed by persons who did not hear the witnesses. A golden rule for the guidance of justices in matrimonial causes is first to consider all the circumstances of the case in the light of common-sense and then to ascertain how the opinion thus formed fits in with the law on the subject.

For the purposes of this article cohabitation and desertion may usefully be considered together. Although the man in the street would say that he understood what cohabitation (or consortium) of married spouses was, he would be unable to define it. It exists immediately upon marriage, possibly because a spouse is estopped by the words he used in the marriage ceremony from denying its existence. It may continue to exist after the parties have innocently ceased for a time to be actually living together, separated by the calls of everyday life or the exigencies of public life: *Fitzgerald* v. *Fitzgerald*, L.R. 1 P. & D. 694; 17 W.R. 264. In thousands of cases it existed while the husband was serving in the Great War. It may be subsisting while a spouse is compulsorily detained in a lunatic asylum: *Pulford* v. *Pulford*, 1923, P. 18. The bringing to an end of an existing state of cohabitation without the consent of the other spouse and without just and reasonable cause may be taken as a working definition of desertion. The judges have declined to define it exhaustively.

The President, Sir HENRY DUKE, in *Pulford* v. *Pulford*, *supra*, stated: "Desertion is not the withdrawal from a place, but from a state of things. The husband may live in a place, and make it impossible for his wife to live there, though it is she and not he that actually withdraws; and that state of things may be desertion of the wife. The law does not deal with the mere matter of place. What it seeks to enforce is the recognition and discharge of the common obligations of the married state. If one party does not acknowledge them, the party who has so offended cannot be heard to say that he or she is not guilty of desertion on the ground that there has been no desertion by departure from a place. I shall attempt no new definition. Definitions are dangerous, and the misapprehension in the argument for the husband in this case is that it treats Lord PENZANCE's dictum (in the *Fitzgerald Case*) as a comprehensive definition of desertion." It must be remembered that in the unreported *Duchess of Westminster Case* residence under the same roof without cohabitation was held to be not incompatible with desertion.

In *Powell* v. *Powell*, 1922, P. 278, the wife had petitioned for a divorce on the grounds of desertion for two years and adultery, and to constitute the two years' desertion it was necessary to prove desertion from a date in 1919. In that year the husband began to sleep in a separate room in a separate and self-contained part of the house with a separate entrance from the street. From that time onwards until November, 1921, when he left the house, he refused all association with his wife. He made her an allowance, but his only intercourse with her during this period was that he wished her "Good morning." He also threatened to bring another woman into the house. In January, 1922, he wrote a letter to his wife in which he said: "I wanted to be done with you two years ago." Meanwhile he had removed to another residence, and had been seen there with the woman with whom adultery was alleged. Lord BUCKMASTER, after holding that the desertion and adultery alleged had been proved, said: "Except that these two persons were sheltered by one and the same roof, there was desertion of this wife in every meaning of the word. I am unable to see that the Matrimonial Causes Act, 1857, ss. 16, 27, required, in order that desertion should be constituted, a separate dwelling."

Powell v. *Powell* and *Pulford* v. *Pulford* were considered and explained in *Jackson* v. *Jackson*, 1924, P. 19, where it was held that desertion in matrimonial law must include the abandonment by one spouse of the other, or causing her or him to live apart. The mere refusal or abandonment of sexual intercourse while the parties continue to abide under the same roof is not desertion. HILL, J., stated that there may be desertion though the husband continues to live under the same roof with the wife, but in such case the facts must be very strong. They must show that the husband really causes the wife to live apart against her will—not only sleep apart, but to live apart. Refusal to occupy the same bed and refusal to have sexual intercourse may be a fact which, taken with other facts, has weight in considering whether the husband has really caused the wife to live apart. Previously it had been held in *Wily* v. *Wily*, 1918, P. 1, that the husband's offer to receive his wife into his house without cohabitation was no answer to a wife's petition for restitution of conjugal rights, the husband's refusal going far beyond the refusal of sexual intercourse. It must not be forgotten that voluntary sexual intercourse is a condonation of previous matrimonial offences, if known: *Cramp* v. *Cramp*, 1920, P. 158.

All the circumstances must be taken into consideration when deciding a matrimonial cause: *Thomas* v. *Thomas*, 1924, P. 194; 68 S.J. 339. There the husband, on 16th June, 1922, in language of great coarseness and with conduct amounting to something approaching brutality ordered his wife to leave the matrimonial home and cast her off. After that, he attempted to get his wife to return to him by trying to see her and writing letters to her. These were relied upon, on his behalf, as acts of penitence inconsistent with and terminating any intention to desert his wife. Lord HANWORTH (then POLLOCK), M.R., said: "The justices were right in considering the husband's conduct as a whole and in deciding that the wife's refusal to return to cohabitation was not without cause. He had from time to time been guilty of gross cruelty to his wife and by repeated acts of cruelty had shown that he valued

his wife's presence but little. No doubt desertion can be put an end to by cohabitation; but it is a very different proposition to say that a husband can obliterate his previous conduct by subsequent offers, as to the genuineness of which the wife may, upon reasonable grounds, entertain doubts. Desertion is not a single act complete in itself and revocable by a single act of repentance. It must be for those who hear the whole evidence to decide whether the conduct amounting to desertion is no longer to be regarded, so that there is no excuse for the refusal of the other spouse to return.

Desertion cannot begin to run, nor continue to run, while a matrimonial suit is pending. Part of the Law Reports heading of *Kay* v. *Kay* 1904, P. 382, is that the filing and prosecution of a suit for dissolution of marriage (or *quære* for judicial separation) precluded the petitioner from successfully pleading that the period of desertion was running during the time while the suit was being maintained. A somewhat extraordinary thing took place in the case of *Craxton* v. *Craxton*, which is only reported in 71 J.P. 400 and often overlooked by practitioners in justices' courts. On 22nd April, 1907, justices made a maintenance order on a summons alleging desertion since 7th January, 1907, by a husband who, on the previous 19th October, had filed a petition for divorce and whose suit was still pending. BUCKNILL, J., said: "The husband at that date could not have deserted his wife, as there was a suit pending between them in the Divorce Court," and BARGRAVE DEANE, J., said: "It cannot be too well known that once a suit is started in the Divorce Court, each party is protected against the other, and it is contempt of court for either to approach the other in any way." Therefore there can be no desertion in law when a suit is pending. Therefore there could be none from 19th October, 1906—the date of filing the petition—still less from 7th January, 1907. It seems therefore to follow that a husband who forces his way into his wife's home after the issue of a justices' summons for desertion, is guilty of contempt of court. The justices themselves have no power to punish for contempt, but it has been held in several cases that whenever the High Court has jurisdiction to correct an inferior court, it also has jurisdiction to protect that court by attachment for contempt: *R.* v. *Parke*, 1903, 2 K.B. 432; 52 W.R. 215; *R.* v. *Davies*, 1906, 1 K.B. 32; 54 W.R. 107; *R.* v. *Daily Mail, Ex parte Farnsworth*, 1921, 2 K.B. 733.

To sum up, to prove that the husband's desertion has been terminated by a resumption of cohabitation, it must be proved that the spouses have ceased to live apart. Sleeping together will be strong evidence of re-cohabitation, but not conclusive. It has been held that sleeping together after knowledge of adultery is strong evidence of condonation, but capable of being rebutted: *Hall* v. *Hall*, 60 L.J. P. 73; and that a forced return to cohabitation is no proof of condonation: *Cooke* v. *Cooke*, 1863, 3 Sw. & Tr. 246. It must also be remembered that the doctrine of condonation has never been pressed so hardly against a wife as against a husband. All the circumstances of the case must be considered, including whether they sleep together, whether they have been partaking of their meals together, whether the husband has provided maintenance for his wife and children so far as his means provided, and whether the wife has voluntarily discharged her share of the common obligations of the married state. If the spouses were young the question whether they had been sleeping together would be more important. If these questions are borne in mind, the fact whether the spouses have resumed cohabitation will not be very difficult to decide.

A Conveyancer's Diary.

Abstracts of Title and Memoranda of Deposit of Title Deeds.

Section 13 of the L.P.A., 1925, provides that "this Act shall not prejudicially affect the right of any person arising out of or consequent on the possession by him of any documents relating to a legal estate in land." Having regard to this general provision saving the rights of mortgagees by deposit of title deeds, it seems that the L.P.A., 1925, does not alter the practice with respect to abstracting memoranda of deposit of title deeds.

Thus, if an intending purchaser or mortgagee ascertains that the deeds are left with a bank as a security, the bank can give a letter stating that as respects the land in question, they have no claim but hold the deeds as agents for their customer, the intending vendor or mortgagor. This enables the vendor or mortgagor to give the usual acknowledgment and undertaking as if the deeds were in his actual possession.

The bank having written to the above effect could not afterwards allege, with any success, that they were not merely the customer's agents, or that their letter did not effect a valid release as respects the property.

The memorandum of deposit not being under seal, the mortgage does not require a release under seal. Thus, the usual letter would be sufficient; there is no reason why this should not remain good, even if the deeds are retained by the bank as security for a loan in regard to other property not then dealt with for value.

Further, if the whole of the property to which the deeds relate is being disposed of, the deeds will be handed over by the bank, and the memorandum will be cancelled and returned to the customer.

It follows, therefore, that a memorandum of deposit should not be abstracted or produced, for with the co-operation of the bank the charge will be over-reached.

Over-reaching of Mortgages by Deposits by Tenants for Life.

The question may arise, in those cases where a person having the powers of a tenant for life under the S.L.A. is able to mortgage by deposit of title deeds, whether or not he can over-reach such mortgage when selling under s. 72 of the S.L.A., 1925. It may be pointed out that if he can over-reach such a mortgage, then, of course the memorandum of deposit should not be abstracted, for s. 10 (1) of the L.P.A., 1925, enacts that where title is shown to a legal estate in land, it is not necessary or proper to include in the abstract of title an instrument relating only to interests or powers which will be over-reached by the conveyance of the estate, title to which is being shown. This, however, does not affect the liability of any person to disclose an equitable interest or power which will not be so over-reached or to furnish an abstract of any instrument creating or affecting the same. It is to be noted that the sub-section does not expressly state what is necessarily and properly contained in an abstract of title, but only declares what it is unnecessary and improper to include in one. The sub-section does, however, indirectly recognize a liability to disclose in an abstract a non-over-reachable equity. The principles are illustrated by the examples given in the 6th Sched. to the L.P.A. Now in general a tenant for life has no power to mortgage by deposit, for s. 72 (1) of the S.L.A. limits a tenant for life's power to mortgage to those "effected by the creation of a term of years absolute in the settled land or by charge by way of legal mortgage and not otherwise." But take the case of an owner in fee simple subject to a limited charge who, say, before 1926, mortgaged his interest by deposit of the title deeds; or take such an owner who effects such a mortgage after 1st January last. Or suppose a tenant for life is expressly given a power to mortgage by deposit. The deeds deposited relate to the legal estate, and the land is settled land.

Now, s. 72 of the S.L.A., in effect declares that the tenant for life can by deed, to the extent and in the manner to and in which it is expressed or intended to operate, convey the estate vested in him by the last vesting deed, discharged from all the limitations, powers and provisions of the settlement and from all estates, interests, charges, subsisting or to arise thereunder. Then follows an enumeration of exceptions which do not expressly refer to a mortgage by deposit. And it is reasonably clear that the words used in sub-s. (2) (iii) of that section do not include an equitable mortgage by deposit.

It is conceived, therefore, that a mortgage by deposit effected by a tenant for life, in the circumstances to which we have referred, is over-reachable under s. 72.

It is possible, of course, that s. 13 of the L.P.A. may be held to have been made applicable to s. 72 through the medium of s. 2 (1) of the L.P.A. The terms of s. 13 are general enough, but it expressly refers to the provisions of "this Act." Our opinion is that it does not apply to the S.L.A., 1925, and that it might be so made by the amending Bill.

Landlord and Tenant Notebook.

The question with regard to the person who is to be regarded as the "owner" of a tenement house for the purpose of being faced with liability for nuisances arising therein from structural defects has been recently considered by a Divisional Court in an important case (*Mayor of Kensington* v. *Allen*, *Times*, 26th February, 1926).

Before dealing with the facts in that case, it may be as well to set out the material provisions of the Public Health (London) Act, 1891, which have a bearing thereon. Section 4 of that Act, which deals with the abatement of nuisances, provides (s-s. (3) (*a*)) that the notice requiring a nuisance to be abated must be served on the *owner* of the premises, where the nuisance arises, *inter alia*, from any want or defect of a structural character. The expression "*owner*" is defined in s. 141 of that Act as meaning "the person for the time being receiving the rack-rent of the premises in connexion with which the word is used whether on his own account or as agent or trustee for any other person, or who would so receive the same if the premises were let at a rack-rent"; and by "rack-rent" is meant "rent which is not less than two-thirds of the full annual value of the premises out of which the rent arises . . ."

Now in *Mayor of Kensington* v. *Allen*, *supra*, Allen was summoned for failing to comply with a notice served on him and requiring him to provide a proper supply of water to the upper storeys of certain premises (cf. s. 48 of the Public Health (London) Act, 1891). It appeared that the premises, which consisted of a basement and three floors, had been let under a lease for a long term at £7 10s. per annum, and that the lease had been assigned to Allen in 1919. At the date of this assignment the whole premises were in possession of one Allund, to whom the premises had been let by Allen's assignor. Allund continued as Allen's tenant subsequently at an increased rent, and later—there being no restriction against sub-letting—sub-let the three floors to different persons, retaining the basement for himself.

Both the rent that Allund paid to Allen and the rent that the former received in the aggregate from his sub-tenants exceeded two-thirds of the full annual value of the premises. The question therefore arose as to who was to be regarded as the owner.

Reference may be made to *Field* v. *Southwark Corporation*, 71 J.P. 240. There Field & Sons had let certain premises to one Browne, who had covenanted, *inter alia*, not to sub-let without the lessor's consent. In breach of this covenant Browne had sub-let the various floors each to a separate tenant. The water supply which would otherwise have been sufficient accordingly proved insufficient in so far as the top floor was concerned so as to constitute a nuisance under s. 48 of the Public Health (London) Act, 1891, and the lessors, Field & Sons, were summoned, as owners, for permitting this nuisance to continue after receipt of notice to abate it. The Divisional Court, however, held that no order could be made against Field & Sons on the ground, *inter alia*, that they could not be regarded as the "owners." So far as this ground is concerned, it would appear that the Divisional Court based their judgment on the fact that there was *no finding that Field & Sons were in receipt of the sub-rents* in respect of any of the sub-lettings, and, as Lord Alverstone, L.C.J., pointed out, "if they (i.e., Field & Sons) are going to be hit as owners, they are not receiving the rack-rent if the top floor is to be treated as separate premises."

[It might incidentally be noted that another ground on which the above decision was based was that the top floor could not be treated as an occupied house, since "occupied house" in s. 48 (1) of the Public Health (London) Act, 1891, in the opinion of the court, meant a "structure as let." The difficulty has since been obviated by s. 78 of the L.C.C. (General Powers) Act, 1907.]

To return now to *Mayor of Kensington* v. *Allen*. If reference is made to s. 4 (1) and s. 4 (3) (*a*) of the Public Health (London) Act, 1891, it will be observed, that the notice must be served, *inter alia* on the "owner of the *premises on which the nuisance arises*," "where the nuisance arises from any want or defect of a structural character." In *Allen's Case*, as the Lord Chief Justice pointed out, the premises on which the nuisance arose by reason of the defective water supply were the whole house, and not the separate floor. That being so, it was necessary to determine who was the person who received the rack-rent of the whole house. Clearly the sub-tenants did not, nor did Allund, who was at the most in receipt of the rack-rent of a part of the premises. Allen, therefore, according to the Divisional Court, was the only person in receipt of the rack-rent of the *whole* of the premises, and as such was liable. It is submitted, therefore, that the effect of *Allen's Case*, is to overrule *Field & Sons* v. *Southwark Borough Council*, in so far as that case apparently decided that it must be the immediate lessor of the "house" (whatever the meaning of that expression) who is necessarily to be regarded as owner. However, even according to *Allen's Case*, a sub-lessor (who is the direct lessor) may be liable, as for example, where he sub lets each floor, and does not occupy any part himself, for the Lord Chief Justice in *Allen's Case* said that he did not wish to be thought to say that if the weekly tenant sub let the *whole* house in parts he might not receive the rack-rent because it came in different sums.

Although the effect of the decision in *Allen's Case* is not difficult to comprehend, yet the grounds on which that decision is based are not so easy to grasp. In order to determine liability for the purposes of the above section in the Public Health (London) Act, 1891, it is necessary, as we understand *Allen's Case*, to determine, in the first place, what are the *premises* on which the nuisance exists, and secondly who is the "owner" of the premises. In order to determine the latter question, the "owner" is that lessor, counting upwards from the persons in actual occupation, whom you first find in receipt of the rent and profits of the *whole* of the premises, and the owner is none the less in receipt of the rent of the "whole" of the premises, because he receives not one single rent of the whole, but separate rents for separate parts thereof.

Sir Norman C. Macleod, Chief Justice of the Bombay High Court, has resigned, with effect from 6th June next. Sir Norman, who will soon complete his sixtieth year, practised at the Bombay Bar for some years before being appointed, in 1900, Official Assignee of the Insolvent Debtors' Court there. He was made a judge of the High Court in 1910, and was selected for the Chief Justiceship in 1919.

LAW OF PROPERTY ACTS.

Points in Practice.

Questions from Annual Subscribers are invited and will be answered by an eminent Conveyancer. All questions should be addressed to—The Assistant Editor, "The Solicitors' Journal," 94-97, Fetter Lane, E.C.4. The name and address of the Subscriber must accompany all communications, which should be typewritten (or written) on one side of the paper only and be in triplicate. To meet the convenience of Subscribers, in matters requiring urgent attention, answers will be forwarded by post.

VESTING DEED—SOLE TRUSTEE—APPOINTMENT OF NEW TRUSTEES.

269. *Q.* On 1st January, 1926, A was the sole surviving trustee under a settlement comprising real and personal property. It is now desired to appoint B and C as trustees of the settlement in place of A (who wishes to retire) and a deceased trustee. Can this appointment (having regard to s. 35 of S.L.A.), be validly made before any vesting deed is executed, it being the intention of the new trustees to execute a vesting deed immediately after their appointment? Alternatively can A alone execute a vesting deed or must there be at least two trustees to enable this to be done?

A. Section 35 of the S.L.A., 1925, would not invalidate the appointment of a new trustee of the settlement, and the course proposed (though the opinion is here given that, by virtue of s. 94, a sole trustee can validly execute a vesting deed) appears to be the more desirable, since the necessity of the extra deed under s. 35 is obviated if no vesting deed has been executed before the appointment of a new trustee. It is assumed, of course, that the settlement was not by way of trust for sale.

UNDIVIDED SHARES—TRUSTEES.

270. *Q.* Prior to 31st December, 1925, property was purchased by A and B as tenants in common, but the conveyance was taken in the name of A only, and he gave B a declaration of trust that he held one-half of the property as trustee for B. A sale of part of the property has been arranged. How should this be carried out? Does A hold the property as trustee upon the statutory trust for sale? If so, must he appoint another trustee to act with him for the purpose of sale and giving a valid receipt for purchase money, and can he appoint B as such additional trustee? The property is free from any incumbrances.

A. By virtue of the L.P.A., 1st Sched., Pt. IV, para 1 (1), A held on the statutory trust for sale on 1st January, but having regard to s. 14 of the T.A., 1925, and s. 27 (2) of the L.P.A., 1925, a purchaser would be entitled to require the receipt of two trustees for his money. A should therefore appoint another trustee to act with him under s. 36 (1) of the T.A., 1925, for which office B is eligible and should be appointed if he so wishes.

UNDIVIDED SHARES—TRUSTEES.

271. *Q.* By his will dated 1902, and proved 1915, a testator, after appointing A and B his executors and trustees, gave all his real estate to his wife and he directed that at her death real and personal estate should be divided equally between his two sons. The will was what is known as a "home drawn" will, and if strictly construed it would manifestly not have carried out the testator's intentions; accordingly a family agreement was entered into in March, 1915, whereby A and B (the trustees), the widow and the two sons conveyed and assigned all the real and personal estate of the testator to the widow for life with remainder to the two sons, in equal shares as tenants in common, and it was thereby agreed and declared that the widow and the two sons should be the trustees for the purpose of the S.L.A., 1882 to 1890. We take it that the will and family agreement together constitute a settlement under which the widow became tenant for life, and the two sons owners of the fee simple, subject to the widow's life interest. One of the sons died in 1918 intestate and administration was in 1919 granted to his widow. The deceased son left no issue and his estate was under £500 in value, consequently whatever he had went to his widow. The widow of the testator died in June, 1923. In the events which have happened therefore the surviving son and the deceased son's widow are absolutely entitled to the testator's estate in equal shares as tenants in common. (1) Does this not mean that the surviving son and the deceased son's widow are trustees for sale so that they can by a simple conveyance sell the real estate without reference to the trustees A and B, or the settled land trustees and receive the proceeds for their own benefit? (2) Have the persons who were appointed by the family agreement trustees for the purposes of the S.L.A. any powers or duties? (3) We assume that the original executors and trustees of the testator have no powers or duties. (4) Can the surviving son and the deceased son's widow mortgage or charge the real estate?

A. (1) Yes, this inference is confirmed. The land was not settled land within the S.L.A., 1925, on 1st January, 1926. (2) No. (3) No, if their testator's estate is fully administered. (4) Yes, see authorities collected and discussed Q. 242, p. 541, and Q. 170, p. 420.

PARTNERSHIP.

272. *Q.* Three vendors are the owners of leasehold property which was assigned to them as joint tenants for the residue of the term granted by the lease under which the property is held as part of their partnership property. There is no incumbrance on the property. By virtue of the L.P.A., 1925, the Vendors will hold the property on trust for sale. The question has arisen as to whether the operation of the L.P.A., 1925 takes effect under s. 36 (1), or by virtue of Pt. IV of the 1st Sched. to the Act. It is observed that in "Wolstenholme and Cherry's Conveyancing Statutes," 11th ed., there is a note to s. 36 (1) to the effect that unless the land is settled, joint tenants of legal estates held beneficially will always be trustees for sale, and that this will include partners. Again on p. lxi, para. (2) of the same book, it is stated that where a legal estate is held in trust for, or is vested in, persons as joint tenants absolutely or beneficially entitled, e.g., partners, it is treated as being held on trust for sale: L.P.A., 1925, s. 36. If this is the position under the Act, it would be correct to recite in the assignment to the purchaser that by virtue of s. 36, sub-clause (1) of the L.P.A., 1925, the legal estate of the vendors in the leasehold property became subject to a trust for sale. It seems however possible to contend that the case falls within para. 1 of Pt. IV of the 1st Sched., for although the partners are joint tenants at law, they are presumably tenants in common in equity, the case therefore being one "where immediately before the commencement of this Act land is held at law or in equity in undivided shares vested in possession." If this contention is correct the recital above-mentioned should refer to para. 1 of Pt. IV, of the 1st Sched., and not s. 36 (1). What reference, if any, should be made to the Act in the recital in the assignment to the purchaser?

A. Section 36 (1) of the L.P.A., 1925, is ample authority for the three vendors to sell, though, for the reasons given, the 1st Sched., Pt. IV 1 (1) may also be applicable in that behalf. A recital that the vendors were entitled to the legal estate on 1st January, 1926, and are still so entitled would suffice, and the conveyance would be made in the exercise of the power or powers vested in them by the L.P.A., 1925, in that behalf, "and of all other (if any) power or powers therein thereunto enabling," etc. This would be a proper form, but a conveyance on sale without reference to the Act at all would be equally valid.

MORTGAGE—RECEIPT—L.P.A., 1925, ss. 115-6.

273. *Q.* Is it necessary that a receipt endorsed on a mortgage should comply with the provisions of L.P.A., 1925, s. 115, except where it is required to operate as a transfer or a re-assignment is necessary, e.g., where the property charged is a policy of insurance? A bare receipt is evidence of the repayment and the repayment discharges the property. Any mortgage term will then be discharged by s. 116. The point is of some practical importance in connection with building society mortgages and several at least are using the old form. The last payment is often of quite trifling amount.

A. If before 1926 a receipt under hand entirely freed property of a particular nature from a charge it will in general continue to do so. In the case of a building society, however, if a person who is not the mortgagor pays off the money, he must risk the effect of such authorities as *Fourth City* v. *Williams*, 1879, 14 C.D. 140, if he ignores s. 115, and s-s. (9) is expressed to be "in substitution for the like statutory provisions," etc. Therefore s. 115 cannot be ignored in such mortgages. The matter is discussed p. 397, *ante*, and also in the answer to *Q.* 229, pp. 522-3.

VENDOR—BARE TRUSTEE.

274. *Q.* After 1st January, 1926, A takes a conveyance in his own name the purchase money being found by B. B subsequently instructs A to sell the property. Who should enter into the contract, and who would be the vendor, and could a purchaser raise a requisition enquiring whether there was a secret trust?

A. The title will shew A as the legal owner, and B's equity will be unenforceable against A's purchaser. The provision divesting a bare trustee of a legal estate was a temporary one, operating on 1st January, 1926, only, and if after that date B has chosen to nominate A as grantee, any loss occasioned by the latter's fraud falls on B as it rightly should do.

VENDOR—IF PREDECESSOR BARE TRUSTEE.

275. *Q.* A buys land after 1st January, 1926, and subsequently contracts to sell it to B. Is it necessary for B to raise a requisition as to whether there is a secret trust, or is such a requisition only necessary where the vendor's title accrued prior to 1st January, 1926?

A. The requisition would be met with the usual reference to *Ford* v. *Hill*, 1879, 10 C. D. 365; see discussion in answer to *Q.* 46, p. 169, *ante*. There is of course an outside possibility of a bad title, but the amending Bill before Parliament, if passed in its present form, will cure this.

UNDIVIDED SHARES—PRE-1926 MORTGAGE OF—FURTHER CHARGE.

276. *Q.* In 1922 A, B, C and D purchased freehold land which was conveyed to them as tenants in common in fee simple, and they then mortgaged it to secure £1,000. In 1923 they borrowed from the same mortgagees a further sum of £400 which was secured by a further charge on the land. Of this £400 £300 was borrowed for the benefit of D, and was in fact received by him only—the remaining £100 being received by A, B and C in equal shares. In the further charge the mortgagors agreed that, as between themselves the one-fourth share of D in the said land should exclusively stand charged with the repayment to the mortgagees of the said sum of £300 and that the shares of A, B and C should, as between themselves and D exclusively stand charged with the payment of the said sum of £100, being the two parts of the mortgage advance of £400. D also covenanted to indemnify A, B and C against all claims in respect of the said £300 and A, B and C also covenanted to indemnify D against all claims in respect of the said £100. It was also declared that nothing in that agreement should prejudice the rights and remedies of the mortgagees against the mortgagors or against the land thereby charged. This was the position on 31st December, 1925. (*a*) Is the legal estate in the entirety now vested, subject to the mortgagees' term of 3,000 years, in the Public Trustee? (*b*) It is now proposed that a further advance should be made by the mortgagees to A, B, C and D on the security of the premises. How should the proposed transaction be effected?

A. (*a*) No, see L.P.A., 1925, 1st Sched., Pt. IV, para. 1 (2) and (7). A, B, C and D hold on trust for sale subject to the mortgage term. (*b*) This should be by way of further charge of the term. For a precedent for one mortgagor only see Enc. F. & P., Vol. X, p. 575, prec. 253. As to mortgages by co-owners, see answer to *Q.* 242, p. 541, *ante*.

UNDIVIDED SHARES—TRUSTEES—SALE—SEARCHES.

277. *Q.* A, B, C and D purchased prior to 1926 freehold property which was conveyed to them as tenants in common in equal shares. A and B died prior to 1926 having by their respective wills appointed two or more executors. As the freehold property was, on the coming into operation of the L.P.A., 1925, still held by C and D and the personal representatives of A and B as tenants in common in equal shares, and C and D were appointed trustees for sale, against whom should an official search be made on a sale of the property by C and D as trustees for sale?

A. It is assumed that C and D were appointed trustees for sale under the L.P.A., 1st Sched., Pt. IV, para. 1 (4) (iii), which, having regard to para. 1 (4) (ii), negatives the possibility of the Public Trustee, in whom the legal estate in the property vested from 1st January, 1926, to the date of the appointment, having dealt with it, or caused any charge to be registered against him. The searches therefore will be against C and D in respect of post-1925 entries, and, having regard to s. 24 (*a*) of the L.C.A., 1925, against A, B, C and D and the executors of the two former in respect of any entry which might have been made against any of them under the pre-1926 legislation. In theory also searches should be made against owners prior to A, B, C and D disclosed on the abstract. But the practice has been to assume that a proper search was made on the last purchase for value, and this should protect the purchaser's advisers, see "Williams' Vendor and Purchaser," 3rd ed., pp. 566-567.

SALE OF TOTAL EQUITABLE INTEREST BEFORE 1926—VESTING.

278. *Q.* A died in 1898, having by his will, made in 1873, appointed B and C executors and trustees and devised his freehold property, Blackacre, to B and C upon trust for sale and to invest the proceeds for the benefit of his wife D for life with remainder to his two sons E and F. B and C renounced probate and disclaimed the trusts; and E (the elder son) was appointed administrator *cum testamento annexo*. Subsequently D, E and F purported to agree to sell Blackacre to E, the entire purchase money paid by E being dealt with as part of A's residuary estate of which the profits are received by D, and F (by a deed to which D was not a party) granting and releasing his reversionary share and interest in Blackacre to E, subject to D's life interest. D, E and F are all living. Is E an estate owner under s. 1 (4) of the L.P.A., 1925; and can he make a good title to Blackacre (either with the concurrence of D or subject to her life interest), or must recourse be had to the procedure specified in s. 42 (1) (*a*) or (*b*) of that Act; and if the latter, by what method?

A. It is not stated whether there was any conveyance or release by D in pursuance of the agreement by D, E and F to sell to E, nor in whose name or names the investments of the purchase money of which D receives the profits are paid. But in any case D, E and F were entitled between them to the whole equitable fee, and the fact that E entered into the agreement indicates that, as administrator, he had assented to the devise in A's will. It is true that there were no trustees of it, but the inference from the facts is that he consented to hold as trustee, and D and F were content that he

should do so, and be trustee *de facto*. Whether as administrator or trustee he could not sell to himself, but as beneficiary he could join with the others in selling the separate interests to himself, and as trustee it would be his duty to dispose of the property in accordance with the united wishes of all the beneficiaries. The opinion is therefore here given that the sale, assuming it took place before 1926, was good, but if D has neither conveyed to E pursuant to the agreement nor released her life interest to him then the L.P.A., 1925, 1st Sched. Pt. II, para. 7 (*j*) applies, and she should do so. This would not be in exercise of a power under the S.L.A., 1925; therefore s. 13 would not apply, and a vesting deed would not be necessary. When D has released her life interest to E, which she is bound to do under the agreement, E will be the estate owner under s. 1 (4) of the L.P.A., 1925. Section 42 (1) does not appear to apply, (*a*) because there was no trust for sale on 1st January, 1926, the property having been sold to E, and only awaiting conveyance, and (*b*) because D, having ceased to be entitled to the income of the land, was not tenant for life of it. Nor is the case within s. 104 (3) of the S.L.A., 1925, because the land had ceased to be subject to a settlement on 1st January, 1926.

TRUSTEES—POWER OF SALE—EXERCISE.

279. *Q.* By settlement dated in 1911 beneficiaries conveyed the legal estate in land to trustees to hold for them as joint tenants. The trustees had power only with consent to sell. One of the trustees has died and it is desired to appoint another, the power to appoint being in the beneficiaries. Are two documents under s. 35 of the T.A., 1925, necessary to carry out this appointment, one by the beneficiaries appointing the new trustee jointly with the surviving trustee, and the other in which both the surviving trustee and the beneficiaries would join, the former to convey the legal estate in the land to the new trustee and the latter to enlarge the power of sale into a trust for sale? Or can the whole thing be done by one simple deed as before the Act?

A. The data as to the trusts should have been given, for the answer depends on them. If the beneficiaries held in undivided shares, whether settled or otherwise, the L.P.A., 1925, 1st Sched., Pt. IV, para. 1 (1), applied on 1st January last, and the sole trustee held on trust for sale irrespective of consent with the need of appointing a co-trustee before a valid receipt could be given to a purchaser. The proceeds of sale as a whole would not be settled, so s. 35 of the T.A., 1925 could not apply. If there was a tenant for life of the whole the trustees would be divested of the legal estate in his favour by the L.P.A., 1925, 1st Sched., Pt. II, paras. 3 and 6 (*c*), and he would have the power of sale formerly vested in the trustees by virtue of s. 108 (2) of the S.L.A., 1925. But he could not exercise it until the trustees for the purposes of the Act (see s. 30 (1) and (3)), had executed the proper vesting deed, see s. 13, and there were two trustees to receive the money, see s. 94 (1). If there were joint tenants for life the same result would follow under s. 19 (3). To obviate the necessity of an additional deed under s. 35 of the S.L.A., 1925, the new trustee should be appointed before the execution of the vesting deed.

COPYHOLDS—ESTATE BY CURTESY—VESTING.

280. *Q.* S, who died on the 6th January, 1907, by his will appointed three executors and trustees (one of whom, A, was surviving on the 29th December last), and devised to his trustees two small cottages (pre-1926 copyholds) upon trust to convey them after the death of his wife, which has happened, to his grand-daughter, G D. On the death of the wife, G D was let into beneficial possession of the property, and so continued up to her death, which occurred some years ago, but she was not admitted tenant on the court rolls. G D died intestate and left a husband, E (who since her death has been in beneficial possession), and two children (still infants), surviving her. A, the surviving trustee of S's will, on the 30th December, 1925, appointed B as additional trustee of S's will, and on the 31st December, 1925, A and B were admitted tenants upon the trusts of S's will. No letters of administration were taken out to G D's estate, who left practically nothing beyond the two cottages, the value of which is small. What must be done and what documents must be executed to vest the legal estate in the husband, the tenant by the curtesy, and must letters of administration of the estate of G D necessarily be taken out? Curtesy existed by special custom of the manor.

A. It is not stated whether the husband's estate by the curtesy extends according to the custom of the manor to the whole income of the property, but, assuming this is the case, he is tenant for life within the S.L.A., 1925, s. 20 ((1) (vii), and (3)), and either by virtue of the L.P.A., 1922, 12th Sched., para. (8), prov. (ii), (as to whether this applies see answer to *Q.* 196, p. 461, *ante*), or s. 202 and the 1st Sched., Pt. II, paras. 3 and 6 (*c*) of the L.P.A., 1925, the legal estate in the enfranchised cottages vests in him. By s. 30 (3), the legal personal representatives are, in the absence of any under s. 30 (1), trustees for the purposes of the Act, and, assuming that one or other or both of G D's infant children is or are the customary heir or co-heirs, appointment of trustees for the purposes of the Act under s. 30 (1) (v), is not possible. Thus, at present, there are no trustees for the purposes of the Act, and, until they are constituted, the tenant for life cannot exercise any powers under the Act, see s. 13. Assuming therefore that he wishes or may wish to do so, the alternative courses are the procurement of a grant of letters of administration to G D's estate, or application to the court under the 2nd Sched., para. 1 (3). If, which seems likely, the former is the more convenient course, A and B or other suitable persons should apply for a grant of administration, and can then execute the vesting deed in E's favour. It is to be noted that s. 30 (3) is operative notwithstanding that copyholds did not vest in legal personal representatives as such, also that on January 1st, 1926, the will of S was no longer a "settlement" within the S.L.A., 1925, the settlement being that existing on C.D.'s intestacy under s. 20 (3).

Reviews.

Mews' Digest of English Case Law. Containing the Reported Decisions of the Superior Courts, and a Selection from those of the Scottish and Irish Courts to the end of 1924. Second Edition, under the general Editorship of Sir ALEXANDER WOOD RENTON, K.C.M.G., late Chief Justice of Ceylon, S. E. WILLIAMS, and W. A. BEWES. Volume XI. Insurance—Landlord and Tenant. London: Sweet and Maxwell, Ltd.; Stevens & Sons, Ltd.; The Solicitors' Law Stationery Society, Ltd. 1925. xv pp. and 1,758 columns. 35s. net.

This, the eleventh, volume of Mews has, like its predecessors, punctually appeared. In it are digested cases on, amongst other matters, Insurance (other than Marine and National Insurance), Interest, International Law, Intoxicating Liquors, Ireland, Jointure, Judgment, and Landlord and Tenant. Cases on the last-mentioned subject take up very nearly half the volume, and are, on the whole, conveniently arranged—a consideration which is important where the number of cases on the same subject is so vast.

The publishers announce with this volume that a temporary Table of Cases (to be replaced later by a complete one) covering volume I to XI, will be supplied to subscribers free, as soon as possible. This will, of course, be a great convenience, and will enable the fullest use to be made of the volumes already issued.

The Truth about Borstal. By SYDNEY A. MOSELEY. London: Cecil Palmer. 1926. xviii and 165 pp. 6s. net.

Mr. Moseley's vivid account of the Borstal institutions at work is the result of an independent investigation undertaken in consequence of press criticisms of the conditions at these training centres for youthful criminals. Parts of the work have already appeared in the form of newspaper articles, but the subject is naturally much more fully dealt with in the book. The Borstal system is studied from various angles. The views of magistrates, the press, Borstal officers, and the "lads" are quoted indiscriminately. All make thoroughly interesting reading and lead the author to pronounce definitely, though with a few reservations, for the system as a whole. We can heartily recommend our readers to peruse this account of an institution which has been much criticised, but about the work of which the public know far too little.

Offences against the State in Roman Law. By PANDIAS M. SCHISAS, LL.D. With a Preface by S. H. LEONARD, B.C.L., M.A. London: University of London Press, Ltd. 1926. xx and 248 pp. 10s. 6d. net.

This work contains the fruits of a systematic study of the Roman laws dealing with offences against the State. The subject matter has been divided into two parts, namely, (1) Offences against the State, and (2) Courts competent to try these offences. In the first part the author outlines, a little too briefly, perhaps, the fundamental conception of the crime, *perduellio* or *majestas*, its evolution and the scope of the laws dealing with it. The main part of the work is the second part, in which is described the process of evolution of the various Roman courts which were competent to try persons accused of offences against the State.

The volume is the result of a very considerable amount of true research work, which is well presented, and for which the author is to be heartily congratulated.

The Evolution of Parliament. Professor A. F. POLLARD. Second Edition. London: Longmans, Green & Co. 1926. xi and 459 pp. 15s. net.

That a second edition of Professor Pollard's study of the origin and evolution of Parliament should have been called for within five years of its first appearance is a tribute to the value and general interest of the work, as also to the author's somewhat unusual method of presentation.

The main points of Professor Pollard's argument need not be recited here, since his thesis remains unchanged; but the value of this second edition is enhanced by the addition of an appendix of important corrections, changes, and modifications (many of which were suggested by reviewers when his work first appeared) and also by the addition of a new appendix on parliamentary representation in the fourteenth century.

A re-reading of this book, however, does bring forcibly to the mind of the present reviewer the large number of instances in which suggestions, tentatively advanced by Professor Pollard five years ago, have since been confirmed by the research of other scholars working on independent lines. Thus, for example, his suggestion with regard to the "Barony" on p. 89, might be compared with a recent paper by Dr. Rachel Reid on "Barony and Thanage," in the *English Historical Review*. This may be said to be only a small point, but it is one typical of many, all of which add to our appreciation of his work, since suggestions, dictated by imagination tempered with a knowledge of the known facts, can do much towards helping us to reconstruct the constitutional history of the past.

In general, it seems almost unnecessary to recommend Professor Pollard's book to all students working in this field, as well as to the large number of informed readers who are anxious for stimulating and authoritative views on the history of the Mother of Parliaments, though perhaps Professor McIlwain's work on the *High Court of Parliament* should be recommended at the same time, as giving a similar history written from a different and equally valuable point of view.

D.

Cambridge Legal Essays. Written in Honour of and Presented to Doctor Bond, Professor Buckland and Professor Kenny. By G. G. ALEXANDER, J. H. BEALE, W. C. BOLLAND, C. T. CARR, P. W. DUFF, A. L. GOODHART, H. C. GUTTERIDGE, H. D. HAZELTINE, A. PEARCE HIGGINS, E. JENKS, H. F. JOLOWICZ, J. W. JONES, D. T. OLIVER, ROSCOE POUND, H. E. SALT, E. C. S. WADE. Cambridge: W. Heffer and Sons, Ltd. 1926. viii and 331 pp. 12s. 6d. net.

This volume of Legal Essays, edited by Drs. Winfield and McNair, is dedicated to three eminent jurists and teachers of law at Cambridge as a "mark of gratitude, affection and esteem." Each essay is fairly short and extremely interesting and is the work of a master in his own branch of legal learning. The subjects chosen by the writers are pleasantly diverse in character, but we must not overlook the fact that the occurrence of such diversity within the same covers has its serious disadvantages, in that future researchers can, in their quest for guidance and material, easily overlook matter contained in the collection. The greater number of the subjects are treated historically; most of them are examined analytically; each makes interesting reading. Two or three of the essays deal with matters of peculiar interest to the present day practitioner. In the paper "On the Liability of the Consequences of a 'Negligent Act,'" the doctrine of "direct consequence" enunciated in the *Polemis Case* is admirably analysed and powerfully criticised. In place of that startling and much criticised rule is advanced the suggestion that a tort feasor should only be held liable for those consequences as to which a reasonable man placed in his position would have forseen as possible, and would have avoided with due care. Another subject that should appeal to practitioners is "Recent Developments in Conveyancing Law." The treatment, however, in this case, is somewhat disappointing. Those who are interested in the historical development of the Common Law, and our legal institutions, will read with pleasure of "The training of a Medieval Justice," "The Origin and Historical Development of the Profession of Notaries Public in England," and "According to the Evidence."

We can very heartily commend the volume, as one well worth a distinguished place in the leisure library of every lawyer.

The Stock Exchange Official Intelligence for 1926. A carefully revised ***Précis*** of Information regarding British, Indian, Colonial, American and Foreign Securities, including securities of Governments, Counties, Municipalities, Public Boards, etc.; Railways, Banks and Discount Companies, Breweries and Distilleries, Canals and Docks, Commercial, Industrial, etc., Companies, Electric Lighting and Power, Financial, Land and Investment, Financial Trusts, Gas, Insurance, Iron, Coal and Steel, Mines, Nitrate, Oil, Rubber, Shipping, Tea and Coffee, Telegraphs and Telephones, Tramways and Waterworks. It also contains Special Articles on Indian Finance, and Company Law Decisions, Statistics relating to Municipal, County, Colonial and British and Foreign Finance; a List of the Brokers who are members of the Stock Exchange, etc., etc. By THE SECRETARY OF THE SHARE AND LOAN DEPARTMENT. Spottiswoode, Ballantyne & Co. Ltd., 1, New-street-square, E.C.4; pp. cxi and 1,966. 60s. net.

In this issue particulars are given of 450 additional companies, and also of fifty-two British, Colonial and Foreign Loans (for a total of £154,269,000) raised in London since the publication of the 1925 edition. It also contains, at the commencement of that section, useful notes explanatory of

the legislation affecting electric lighting and power companies operating in Great Britain, while the new Trustee Act of last session is dealt with in the pages devoted to Trustee Investments at the end. In addition to the customary particulars as to Stamp Duties, Income Tax, Trustee Investments, Company Registrations, the Public Trustee, the Bank Rate, the Bank Reserve, etc., will be found an authoritative article on Indian Finance, a Summary of the decisions of the courts during the year on points arising under the Companies Acts, together with statistics, officially published, regarding the finances of the British municipalities and counties, the British Overseas Dominions and Colonies and the principal Sovereign States of the world. A Supplementary Index (published separately at 2s. 6d. net) of defunct and other companies which have been removed from the book should prove most useful, the volume and page in which the last reference to any company so removed being given. A wonderfully complete record of British, American and Foreign Securities, it is a most exhaustive and reliable work of reference, containing as it does a mass of trustworthy information not to be found elsewhere. The fact that it is published with the sanction of the Committee of the Stock Exchange is a sufficient guarantee as to its accuracy. To solicitors and others who are in any way interested in public securities it should prove indispensable.

H.

The Criminal Justice Act, 1925, with Notes. By R. E. Otter, Puisne Judge of the High Court of Rangoon, and G. B. McClure, of the Inner Temple. London: The Solicitors' Law Stationery Society, Ltd. 1926; xx and 152 pp. 10s. net.

The Criminal Justice Act, 1925, has effected very considerable changes in our criminal procedure. In particular it has consolidated and amended the provisions relating to our probation system and has largely increased the number of offences which may be dealt with summarily. A work, therefore, in which are set out the text of the Act, with explanatory notes, and also the various sections of different statutes to which reference is made in the Act itself, cannot but prove of great assistance to those who advise on criminal matters and practise in the Criminal Courts. It is a work of this kind which the authors of this little book have undertaken, and have very successfully accomplished. The book is conveniently small, the notes are brief, to the point, and usefully explanatory, and the index is well arranged. We can heartily congratulate the authors and commend their work to our readers.

Fourteen English Judges. By the Rt. Hon. the Earl of Birkenhead. London: Cassell 1926. pp. ix and 383.

In this book Lord Birkenhead has reprinted twelve essays which had previously appeared in the *Empire Review*, and has added two new studies of Sir James Fitzjames Stephen and Lord Halsbury. Naturally, his book possesses a greater interest in that he himself was Lord Chancellor from 1919 to 1922, and perhaps it is as "judge" of some of his predecessors in office that his own portrait is added as a frontispiece.

Lord Birkenhead's studies range, in point of time, from Francis Bacon to Lord Halsbury. His method of biography is a simple one. There is a short sketch of the life and character of each judge, followed by a brief analysis of the more important cases with which he was connected. In this latter aspect of the work, the author acknowledges his indebtedness to the researches of Mr. Roland Burrows.

A book such as this is extremely difficult to review. The reader is naturally attracted to certain of the essays more than he is to others, whilst the author himself probably laboured under a similar difficulty. Biography, moreover, is a difficult art, meaning much more than a mere summary of the more important events of a man's life and of the outstanding points in his character. The author must "live himself" into the character of his subject, and into the atmosphere of his life and time. This means that in no way must he labour under the limitations of space and time.

We can sense, however, that Lord Birkenhead has laboured under both limitations. In some of the "lives" there is a tendency to mere chronological statement, whilst the treatment of the "cases" is in many instances far too brief. For this the author can not be blamed, but we would have welcomed more detailed explanations of the effect of the various decisions upon the body of the law, and it is disappointing to see, for example, the important case of *Ashby* v. *White*, p. 110, dismissed in less than a page, and the interesting case of the murder of Dr. Clenche, p. 118, passed over without any reference to the subsequent ghostly intervention of Mrs. Millward's husband. Here and there certain jarring features of style seem to indicate haste in composition and the limitations of time.

Lord Birkenhead, however, has succeeded where almost all others would have failed, and, in brief, has produced an eminently readable and informative book. Few other men could have compressed so much so well into so little.

In various places we have noted a number of mistakes, a few of which are given here in case a second edition should be called for. On p. 105 the plural "judges" would seem to demand *gesserint*; on p. 107 it is difficult to understand why five marks are stated to be £2 3s. 4d.; on p. 156 for *Henry III* read *Henry VIII*; and on p. 316 surely the word "not" is omitted from the first sentence of Stephen's ruling. Here and there a number of misprints are to be found, notably *legislative* for *legislation* on p. 324. Finally, on p. 79, Lord Birkenhead, writing of the Bloody Assizes, states that "The actual number of executions is not known, but one hundred and fifty is probably an over-estimate." Unfortunately even this figure cannot be accepted, and the most recent research has shown that we must admit at least three hundred victims of this cruel circuit.

The production of the book is pleasing and workmanlike. The half-tone plates are exceedingly good, and, in addition to a full general index, we are grateful for an additional index of the large number of cases to which the author has referred.

D.

Books Received.

Sir Courtenay Peregrine Ilbert, G.C.B., 1841-1924. (From the Proceedings of the British Academy). Humphrey Milford. Oxford University Press, Amen House, E.C. 6d. net.

Law Quarterly Review. Vol. XLII, No. 166. April, 1926. Stevens & Sons, Ltd., 119 and 120, Chancery Lane, E.C. 6s. net.

Butterworth's Yearly Digest of Reported Cases for the Year 1925. Being the Yearly Supplement of Butterworth's Twenty-seven Years' Digest. Butterworth & Co., Bell Yard, Temple Bar. 21s. net.

The Powers of and Applications to the Court under the New Property Acts. An Index to the Court side of the Acts, with an Appendix of Rules. Evelyn Riviere, Lincoln's Inn. Stevens & Sons, Ltd., Chancery Lane. 6s.

The Law of Friendly Societies and Industrial and Provident Societies. Frank Baden Fuller, Inner Temple. Stevens and Sons, Ltd., Chancery Lane, 1926. £1 10s. net.

RATING OF WATER BOARD PROPERTIES.

The Metropolitan Water Board having been successful in their appeal to the House of Lords on the question of the assessment for Poor Law purposes of their properties in the Kingston Union, terms of settlement have been agreed to between the parties so far as thirteen parishes in the Surrey part of the union are concerned, and these were laid before the Surrey Quarter Sessions recently for confirmation. They show a remarkable series of reductions in all the parishes.

Obituary.

Mr. GEORGE COLLINS.

Mr. George Collins, solicitor, Dublin, senior partner in the firm of Messrs. Casey, Clay & Collins, of St. Andrew-street, in that City, died at his residence, Upper Mount-street, on Thursday the 22nd April. One of the best-known solicitors in Ireland, Mr. Collins, who had reached a ripe old age, had been in failing health for some time. During a long career his firm (who acted as solicitors to the Dublin United Tramways Company), was entrusted with the conduct of numerous important actions, many of them finding their way to the House of Lords. He was a member of the Incorporated Law Society, and was admitted in 1875. His sons, Mr. Edward A. Collins, K.C. (District Judge), and Mr. George M. Collins and Mr. Frank Collins—both solicitors—survive him.

Mr. F. J. INGOLDBY.

Mr. Frederick John Ingoldby, solicitor, a member of the firm of Wilson, Bell, Ingoldby & Son, Cornmarket, Louth, died there recently at the age of seventy. Admitted in 1877, Mr. Ingoldby entered into partnership with the late Mr. John H. Bell in 1881. He entered the Town Council in 1887 and was an alderman from 1904 to 1923. Mr. Ingoldby was Registrar of the Louth County Court, Clerk to the Justices acting for the Petty Sessional Division of Louth (parts of Lindsey), and Clerk to the Commissioners of Taxes for the Divisions of Louth, Eske and Ludborough.

Mr. A. HOLMES.

Mr. Arthur Holmes, solicitor, a member of the firm of Holmes & Flint, of Bexley Square, Salford, and Manchester, died at Bowdon recently, in his sixty-ninth year. Admitted in 1880, he held the appointments of Coroner for the County Borough of Salford (for the past thirty years), and Clerk to the Manchester Port Sanitary Authority. For thirteen years previously he was Deputy Town Clerk of Salford.

Mr. C. W. P. BARKER.

Mr. Charles William Panton Barker, C.B.E., V.D., a member of the firm of Dixon Barker and Dingle, of Bank Chambers, Bedford-street, Sunderland, died at Statforth recently, aged sixty-eight. Admitted in 1878, Mr. Barker had held the office of Clerk to the Sunderland Justices for forty-five years, and last year was presented with a gold watch, an old English grandfather clock, and a bronze statuette by the Justices and members of the legal profession in Sunderland, in recognition of his forty-four years' service. He held the rank of Colonel in the Territorial Force, and was knighted in 1920.

Mr. T. HORWOOD.

Lieut.-Colonel Thomas Horwood, solicitor, died recently at his residence, Walton Warren, Aylesbury, at the age of ninety-seven. He was formerly a member of the firm of Horwood & James, solicitors, Aylesbury. A Freemason for seventy-four years, he was worshipful master of Buckingham Lodge in 1861, and had been intimately connected with public life in mid-Bucks for over half a century.

Mr. G. E. RIGDEN.

Mr. George Ernest Rigden, solicitor, a member of the firm of Beamont, Son & Rigden, 33 Chancery-lane, passed away on the 15th ult. He was admitted in 1885, and was a director of the "Referee," newspaper.

Court of Appeal.

No. 1.

In re **Plant: Wild** *v.* **Plant.**

11th, 12th February, 10th March.

PROBATE—PRACTICE—COSTS—EXECUTORS—PROOF OF WILL IN SOLEMN FORM—CODICIL PROPOUNDED BUT FOUND NOT DULY EXECUTED—PLEA OF UNDUE INFLUENCE—RIGHT OF PROVING EXECUTORS TO GENERAL COSTS OF ACTION AS BETWEEN SOLICITOR AND CLIENT OUT OF ESTATE—DEFENDANTS TO PAY COSTS OF CERTAIN ISSUES—O. 65, r. 1.

The executors of a testator propounded his last will and a codicil thereto. The testator's widow, who took no benefit under either, entered a caveat against probate of both, and the plaintiffs brought this suit to have the same proved in solemn form. The defendant pleaded that the testator was not compos mentis *when he signed the codicil and that it was procured by the undue influence of a woman who took under it. The jury found that the will was duly executed, but the codicil was not, and that the testator was not of sound mind when he signed it. The plea of undue influence was abandoned. Wright, J., pronounced for the will and against the codicil, but gave the defendants the general costs of the action, except so far as they were increased by the plaintiffs having to prove the will in solemn form and on the issue of undue influence.*

Held, on appeal, that the plaintiffs, as executors, were entitled to their costs as between solicitor and client out of the estate under the first proviso in O. 65, r. 1, and that the defendants ought to have their general costs as between party and party, other than the costs of the above two issues, and must pay to the plaintiffs their costs of the said issues.

Spiers *v.* English, 1907, P. 124, *applied.*

Decision of Wright, J., *reversed.*

Appeal by the plaintiffs from a decision of Wright, J., depriving them of the general costs of a probate action. The plaintiffs, as executors named, propounded the will and codicil of William Plant, deceased, who died at Lytham on 1st April, 1925. The defendants, who were the testator's widow and daughter, entered a caveat against probate being granted to the plaintiffs and required proof in solemn form of the testator's will, dated 24th April, 1924, and of an undated codicil signed in January, 1925. They denied that the will or the codicil had been duly executed, and as to the codicil they denied that at the date of its execution the testator was of sound mind and understanding, and alleged that its signing was procured by the undue influence of one Norah Faulkner, who had been living with the testator as his mistress. The net value of the estate was about £15,000. No charge of misconduct was made against the plaintiffs. After a trial lasting four days in November, 1925, the jury found that the will was duly executed and the learned judge pronounced for it. As to the codicil the jury found it had not been duly executed and that the deceased was *non compos mentis* at the time when it was signed by him. The issue of undue influence was withdrawn, and there was no finding on it. The issues as to the alleged execution of the codicil occupied most of the time of the trial. Wright, J., entered judgment for the defendants on those issues, and gave them the general costs of the action against the plaintiffs and, in default of payment by them, out of the testator's estate, except so far as the costs were increased by putting the due execution of the will in issue. The order as to costs was made after argument in London, and from it the plaintiffs appealed. *Cur adv. vult.*

Lord HANWORTH, M.R., said it was clear that the plaintiffs had made good their position as executors of the will, and such costs as they had been put to in bringing the action to secure those results should be paid by the defendants. The judge's order appeared to have been based on the view that the plaintiffs ought not to have propounded the codicil, or at least

to have abandoned that issue on the appearance of the defence. It took no account of the fact that the defendants raised one issue as to the codicil unsuccessfully. His lordship then referred to O. LXV, r. 1. The first proviso of the rule contained a specific direction that nothing should deprive an executor or administrator who had not unreasonably instituted or resisted proceedings of his right to costs out of any particular estate or fund according to the rules of the Chancery Division. According to those rules an executor who successfully established a will would have been entitled *prima facie* to his costs out of the estate. *Turner* v. *Hancock*, 20 Ch. D. 305, *In re Beddoe*, 1893, 1 Ch. 555, and *In re Barlow*, 1919, P. 132. The rules applicable to probate cases were stated by Gorell Barnes, J., as he then was, in *Twist* v. *Tye*, 1902, P. 92. The general rule that costs should follow the event was subject to two exceptions (1) where the litigation had been brought about by the conduct of the testator; (2) where the parties who had failed had been led into the litigation by a *bonâ fide* belief in their own case, and therefore felt it desirable to inquire into the testamentary dispositions of the testator. The rule was so stated by Sir James Wylde, afterwards Lord Penzance, in *Mitchell* v. *Gard*, 3 Sw. and Tr. 278, and in both cases the relief suggested was intended to be given by an order for payment of costs out of the estate. In the present case the executors had succeeded as to the will, and had established their executorship, and in the matter of the codicil had won on the issue of undue influence. Their good faith had not been challenged. There was much to be said for the view that the litigation had been brought about by the conduct of the testator, but if there were any doubt as to that, he (his lordship) could not hesitate to say that the executors *bonâ fide* felt it desirable to inquire into the codicil, and thus the case fell into the second class enunciated by Gorell Barnes, J. On questions of costs so much depended upon the exact facts of the case upon which the discretion of the judge was exercised that specific rules were not deducible and could not be laid down. It might well be that that was fortunate and not unwise. Order LXV, r. 1, opened by putting the decision as to costs in the sphere of the discretion of the judge, and the two provisoes revoked that discretion only to the extent prescribed by them. Gorell Barnes, J., in *Spiers* v. *English*, 1907, P. 124, substantially repeated his statement of the rules as in *Twist* v. *Tye*, *supra*, but did not consider the case fell into the exceptional class. In *Levy* v. *Leo*, 25, T.L.R. 717, Lord Mersey, when President, ordered the costs of both parties to come out of the estate, except the costs of the plea of undue influence which failed; those costs he ordered to be paid by the party who failed on that issue in accordance with the view expressed by Gorell Barnes, J., in *Spiers* v. *English*, *supra*, that a plea of undue influence ought never to be put forward unless there were reasonable grounds to support it. Such grounds did not exist in the present case, and the plea was withdrawn. The defendants must therefore pay those costs to the plaintiffs. The right order would be that the appellants take their costs of the action as between solicitor and client out of the estate, giving credit for any costs which they receive from the respondents. The respondents must pay to the appellants their costs as between party and party of the proof of the will in solemn form and also the costs of the issue as to undue influence in relation to the codicil. The respondents would have out of the estate their general costs of the action as between party and party other than the costs of the proof of the will in solemn form and of the issue as to undue influence. The appellants would be at liberty to take their costs of the appeal as between solicitor and client out of the estate, but there would be no order as to the respondents' costs of the appeal, as the appeal was partly due to the fact that the appellants did not call the attention of Wright, J., sufficiently to the first proviso of O. LXV, r. 1.

Scrutton, L.J., who said it was a difficult case, after discussing the facts, thought that the executors ought not to be ordered to pay costs, but ought not to have their costs out of the estate. There should be no costs of the appeal.

Sargant, L.J., concurred in his judgment with the Master of the Rolls.

Counsel: *Eastham*, K.C., and *Clifford Mortimer*; *Singleton*, K.C., and *G. J. Lynskey*.

Solicitors: *Rawle, Johnstone & Co.*, for *Ogden Hardicker and Hanson*, Manchester; *Cunliffe, Blake & Mossman*, for *Edward Lloyd*, Liverpool.

[Reported by H. Langford Lewis, Esq., Barrister-at-Law.]

Godman *v.* The Times Publishing Co. Limited.

13th April.

Practice—Defamation—Libel—Action for Damages—Defence — Plea of Justification — Particulars — Admissibility.

In an action for libel, where the defendant pleads justification, the defendant's particulars of justification cannot be objected to on an interlocutory application in chambers, merely on the ground of inadmissibility in evidence, the question of admissibility in evidence being for the judge at the trial and not for the master or judge at chambers.

Appeal from Fraser, J., at chambers. The plaintiff brought an action, claiming to recover from the defendants damages for a libel which appeared in the defendant's newspaper, The *Times*. The article or paragraph complained of had reference to the plaintiff's conduct with regard to the cargo of a schooner called the "Veronica," and it accused the plaintiff of entering into a conspiracy to defraud the underwriters in respect of the cargo of that vessel. The plaintiff said that the "Veronica" was chartered to a Bremen firm, and she sailed from Bremen, Germany, in July, 1924, with a cargo of wines and spirits belonging to the charterers. In October, 1924, the schooner was lying at anchor, about twenty miles south of Long Island, when she was attacked by armed pirates, and the greater part of the cargo was removed and taken away by the pirates. The plaintiff complained of an article in the *Times*, on 25th February, 1925, suggesting that the cargo of spirits was shipped in the "Veronica" by a man named Thomas Godman, in business at Bremen, to a rendezvous off Long Island, outside the twelve-mile limit, where it was sold, to be sold to American spirit runners. The article further suggested that it was alleged that the plaintiff had insured the ship and cargo with a South German Insurance Company and then shipped a crew of Germans in Bremenshaven for a voyage, as the men were told, to Morocco, while he himself travelled to America by passenger steamer, and there got into touch with another business man named Helmuth Hartmann for the purpose of effecting the sale. The article or paragraph complained of, proceeded as follows: "On 12th October, the police allege, the 'Veronica' lay at anchor off Long Island, outside the twelve-mile limit. A motor boat came alongside, and a man who represented himself as the representative of Godman came aboard. The allegation is that he suddenly blew a whistle, whereupon his own crew of twelve men rushed the 'Veronica's' crew with revolvers, bound them, and shut them in the fo'c'sle; the cargo was then gradually transferred to an American sailing vessel, 'Ellys B,' a task that occupied some three weeks, during the whole of which the 'Veronica's' crew were kept prisoners; the pirates then damaged the 'Veronica's' engines and compass and made off. The vessel ultimately reached a British port. It is alleged that Godman had arranged the attack for the purpose of swindling the insurance company, and that Hartmann was the leader of the pirate gang which carried off the 'Veronica's' cargo. Neither has yet been arrested." The plaintiff alleged that by the words in question the defendants meant and intended and were understood to mean that the plaintiff had wickedly and fraudulently entered into a conspiracy with the

other persons mentioned in the libel to defraud the underwriters by arranging a pretended piracy of the cargo; that in pursuance of such conspiracy the piracy took place; that the cargo in the schooner was seized and removed by or on behalf of the plaintiff; and that the plaintiff had thereby been guilty of criminal and fraudulent conduct.

The defendants pleaded justification and in their particulars of justification they set out facts and matters other than those relating to the cargo of the schooner "Veronica." They sought to rely on other instances of cargo on two other vessels on which by different methods the conspirators sought to defraud the underwriters. They said that the plaintiff purchased three schooners (including the "Veronica") and formed a company to take over the schooners, retaining himself a controlling interest in the company. The three schooners were used in carrying spirits in the rum-carrying trade. The defendants in their particulars of justification relied on certain matters and facts relating to the cargoes of the other two schooners besides the "Veronica." The master in chambers struck out all the particulars relating to the two cargoes other than the cargo of the "Veronica" and the master's order was affirmed by Fraser, J., in chambers. The defendants appealed.

The Court (BANKES, SCRUTTON and ATKIN, L.JJ.) allowed the appeal. If the defendants wished to rely on facts and matters relating to the two cargoes other than the cargo of the "Veronica," such facts and matters ought to be included in the particulars, and if such matters were not admissible in evidence on the issue of justification, that was for the judge at the trial to decide and not for the master or judge at chambers, and the defendants ought not at that interlocutory stage to be shut out from relying on the matters referred to. Appeal allowed.

COUNSEL: *Eustace Hills*, K.C., and *Wilfrid Lewis*; *Cassels*, K.C., and *P. B. Morle*.

SOLICITORS: *Soames, Edwards and Jones*; *Buckeridge and Braune*.

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.

High Court—Chancery Division.

In re A. and M. Debtors.

Divisional Court in Bankruptcy.

Astbury and Lawrence, J.J.. 27th January.

BANKRUPTCY—INFANTS—TRADERS—FILING OWN PETITION — RECEIVING ORDER — ADJUDICATION — INVALIDITY — OFFICIAL RECEIVER—APPLICATION BY—RESCISSION AND ANNULMENT—COSTS.

Infants cannot now be made bankrupt even on their own petition except under special circumstances, such as incurring debts for necessaries or making representations that they are of full age.

Ex parte Kibble, 1875, L.R. 10 Ch. 373, *followed*.

In re Smedley, 1864, 10 L.T. 432, *distinguished*.

This was an appeal from the Kingston-upon-Hull County Court. The facts were as follows:—A. and M. started business in partnership on 6th March, 1925, as fish merchants, under the style of "A. & M." with a capital of £60. They presented their own bankruptcy petition in the county court on 29th July, 1925, and a receiving order and order of adjudication were made by the registrar on that day. The assets estimated at £33 in fact realized £28, while the liabilities to twenty-eight trade creditors were £194. At the preliminary examination held on 30th July, it was first discovered that they were both infants aged nineteen and eighteen respectively. It was never suggested that they had made any representation that they were adults, and none of their liabilities were incurred for necessaries. The official receiver accordingly applied to the county court on 28th September to fix a day for hearing an application for rescission and annulment of the registrar's orders on the ground of infancy. The registrar fixed 10th November for hearing the application. On 3rd November the registrar appointed a guardian *ad litem* for the infants. On 10th November the registrar, after hearing the official receiver and the infants' solicitor, refused the application, without costs. The official receiver gave notice of appeal on 30th November, and asked that the respondents, A. and M. should pay the costs of the appeal, and of the hearing in the court below. At the hearing it was contended on his behalf that since the Infants' Relief Act, 1874, 37 and 38 Vict., c. 62, infants could not be made bankrupt even on their own petition in the absence of special circumstances, such as debts for necessaries or express representation that they are of full age, and the following cases were relied upon: *Ex parte Kibble*, 1875, L.R. 10, Ch. 373 and 377; *Ex parte Jones*, 1881, 18 Ch. 109, and *Lovell and Christmas* v. *Beauchamp*, 1894, A.C. 607, and that the cases apparently relied upon by the learned registrar of *In re Smedley*, 1864, 10 L.T. 432; *In re Hands*, 1867, 15 M.R. 1089, and *In re Purser*, 1868, 19 L.T. 23, were all decided before 1875.

ASTBURY and LAWRENCE, J.J., allowed the appeal.

The official receiver then asked that, as the infants had voluntarily placed their assets in his hands for the purpose of bankruptcy administration, he might be allowed to retain his costs out of those assets.

ASTBURY and LAWRENCE, JJ., discharged the registrar's order and made no order as to costs or that the official receiver should hand back any definite sum, leaving the official receiver, if he thought fit, to establish a trustee's lien.

COUNSEL: *Hansell*.

SOLICITOR: *Solicitor for the Board of Trade*.

[Reported by L. MORGAN MAY, Esq., Barrister-at-Law.]

In re Hewitt: Hewitt *v.* Hewitt.

Lawrence, J. 30th March.

WILL—CONSTRUCTION—INCOME TO BE PAID TO E.H. "UNTIL SHE SHALL TAKE THE VEIL"—WORDS OF FUTURITY—REFERENCE OF WORDS OF LIMITATION TO OCCURRENCE OF EVENT AFTER EXECUTION OF WILL.

Where a testator left a share of income to his niece during her life, or "until she shall take the veil" and the niece had entered a convent with a view to taking the veil and had informed the testator of that fact before he made his will, and she in fact took the veil seven years before the testator's death, it was held that she had never qualified as a beneficiary under the testator's will because the bar against her becoming one took place before the death of the testator.

In re Chapman, 1904, 1 Ch. 431, and 1905, A.C. 106, *distinguished*.

Originating summons. This was a summons taken out by the testator's widow, who, since his death, had married again, as trustee of his will and tenant for life of the Mangersbury Estate for the determination of the question whether in the circumstances the testator's niece, Ethel Hewitt, was entitled during her life to the share of the income bequeathed to her by his will. The facts were as follows: The testator made his will on 29th April, 1912, whereby he devised his Mangersbury Estate to his trustees upon trust for his wife for life, and subject thereto to the use of his first and other sons in tail male. He then devised and bequeathed the residue of his real and personal estate to his trustees upon trust to sell his real estate and certain of his personal estate, and most of the proceeds and retain the residue, and to pay three-fiftieth parts of the income of his residuary estate to his niece, Ethel Hewitt, during her life, or "until she shall take the veil," and to pay the rest of the income in certain proportions to his wife, sister, and certain nephews and nieces. And he further directed that the income set free by the death or deaths from time to time of any of the persons to whom the income of his residuary estate had been bequeathed should form part of that fund and that

the trustees should stand possessed of that fund upon trusts corresponding to the limitations in respect of the Mangersbury Estate so far as the rules of law or equity would permit, and as if the same were capital moneys arising from the sale of that estate under the Settled Land Acts. Ethel Hewitt was received into the Roman Catholic community in 1905, and entered upon her novitiate at a Dominican Convent 18th January, 1912, and took the veil 16th September, 1913. The testator died 9th March 1920.

LAWRENCE, J., after stating the facts, said the testator at the time he made his will was aware that his niece, Miss Ethel Hewitt, contemplated becoming a nun and taking a step which would involve taking the veil, with the consequence of depriving herself of the personal enjoyment of his bounty. With these matters in his mind the testator made his will. The question is whether upon the construction of the will and in the events which have happened the niece was, after the testator's death, entitled to the share of income bequeathed to her during the remainder of her life or until she should again take the veil. The solution of the question depends upon whether the word "shall" points to the event happening after the execution of the will or after the testator's death. *Primâ facie* words of futurity are referable to the date of the making of the will, but they may appear from the context to be referable to the date of the testator's death. In the present case an intention appears on the face of the will that if the niece becomes a professed nun, thereby depriving herself of the personal enjoyment of her share of the income, she is not to become entitled to it. The trust in her favour is framed by way of limitation and not by way of forfeiture. The case is distinguishable from *In re Chapman*, 1904, 1 Ch. 431, affirmed on appeal, 1905, A.C. 106, relied upon by Mr. Hewitt where the gift was to cease and be forfeited upon marriage without the consent of the trustees of the will. There was sufficient context in that case to confine the prohibited marriage to a marriage taking place after the testator's death. It was also contended that the event referred to was one which was to happen after the death, as her share of the income could only come into existence after the trustees had realized the estate and invested the proceeds. That is true only in the sense that no will can come into operation till after the testator's death. That fact does not conflict with the rule that words of futurity in a will point to events happening after the execution of the will. The object that the testator had in view was to secure personal enjoyment by his niece, and there is no context to indicate an intention that she is to take the income in any event until she takes the veil again. In short the niece never qualified as a beneficiary under the will because the bar against her becoming one took place before the death of the testator. Therefore the trust in favour of Ethel Hewitt fails and her share of the income is from the date of the testator's death applicable as if the same were income of capital moneys arising from the Mangersbury Estate under the Settled Land Acts.

COUNSEL: *Jenkins*, K.C., *Alfred Adams*, *Hewitt*, K.C., *R. G. Nicholson Combe*, *George P. Slade*, *Owen Thompson*, K.C., *F. D. Morton*, *Farwell*, K.C., *C. R. R. Romer*.

SOLICITORS: *Bell, Brodrick & Gray*, for *Jones & Carr*, East Retford; *Prideaux & Sons; Rawle, Johnstone & Co.*, for *E. W. Hewitt*, Hull.

[Reported by L. MORGAN MAY, Esq., Barrister-at-Law.]

HOWARD-FLANDERS *v.* MALDON CORPORATION.

In our report of this case in 70 SOL. J., at page 544, giving the names of the solicitors who acted for the parties, we inadvertently stated that Messrs. Bridgman & Co. acted as agents for Messrs. Crick & Freeman of Maldon.

Messrs. Bridgman & Co., have been good enough to point out that this was not so, but that they were acting for the client direct, and we are pleased to make this correction. [Ed. SOL. J.]

Societies.

United Law Clerks' Society.

ANNIVERSARY DINNER.

The Ninety-fourth Anniversary Dinner of the United Law Clerks' Society was held in The King's Hall, at the Holborn Restaurant on Monday in last week, Mr. John J. Withers, C.B.E., M.P., taking the chair. Among those present were—Lord Merrivale, Mr. Justice Rowlatt, Mr. Justice Salter, Mr. Justice Romer, Mr. Justice Finlay, Mr. Justice Fraser, the Solicitor-General, Sir Claud Schuster, K.C., Sir Hy. Maddocks, K.C., Sir Herbert Cunliffe, K.C., The Hon. Sir Malcolm Macnaghten, K.B.E., K.C., Messrs. F. P. M. Schiller, K.C., Stuart Bevan, K.C., C. E. E. Jenkins, K.C., Fairfax Luxmoore, K.C., F. T. Barrington Ward, K.C., W. O. Willis, K.C., C. T. Le Quesne, K.C., Charles Doughty, K.C., S. R. C. Bosanquet, K.C., H. B. Vaisey, K.C., J. Arthur Barratt, K.C., E. F. Spence, K.C., Sir Thomas Willes Chitty, Bart., His Honour Judge Snagge, Sir Herbert Gibson, Bart. (President of The Law Society), Messrs. C. G. C. May (trustee), Terence J. O'Connor, M.P., Sir George Fowler, J.P., Sir Phillip Freeman, K.B.E. and Miss Davy.

The Chairman submitted the toast of "The United Law Clerks' Society," observing that this was the ninety-fourth anniversary of its foundation. He thought that it would not be out of place to make a brief survey of its history and present position. The Society was established in 1832 in London by a few solicitors' managing clerks, who by small contributions sought to make mutual provision against sickness and old age, and for their dependents at their death. They also formed a benevolent fund with a view to assisting law clerks and their widows who were suffering from unavoidable distress. It was now the oldest friendly society for clerks in the United Kingdom; it had an income exceeding £10,000 per annum; and it had invested funds exceeding £140,000. How gratified the founders would be if they could see the great gathering that was assembled on the occasion of that anniversary. It was no wonder the Society had prospered. It had been well managed; it was a friendly society as opposed to an insurance society, and so had the following advantages: (1) No profit had to be made for shareholders, so that the insured got all the benefits; (2) no income tax was paid on the funds; while, in addition, the Society was supported by voluntary gifts from the profession which went far towards paying the costs of management. The last report showed a net increase for the year of thirty-five members, which was the best record for some years past. This was satisfactory as far as it went, but the number of members ought to be very largely increased especially from those coming from the solicitors' clerks' side of the profession. He was quite sure if a united effort were made on the solicitors' side many hundreds could be added. The important thing was to catch the young men early, and he would make a special appeal to the solicitors' branch of the profession to carry this out. There were other aspects to which he would like to draw attention. He thought that the annual dinner was not only an occasion to review and promote the purely financial interests of the Society, but that it had also a much higher and better object, namely, to register and celebrate the ancient amity between all those whose business lay in the law in all capacities, from the highest to the humblest. That dinner was one of the few occasions when they met on a common ground to promote the well-being of all those engaged in the work of the law. It was pleasant to see such a goodly company. The members of the profession kept up their spirits in spite of the tremendous task imposed upon them by the law reformers. The new legislation had imposed a great amount of new work upon them, and had subjected the whole profession to a great strain. Old men had had to go to school again. *Apropos* of the legislation in question, he could not help drawing attention to a new principle which had been introduced into the English law and to some possible future developments. It was provided that if anyone drew a mortgage in the old way, which was wrong, it should have the same effect as if it had been drawn in the right, the new way. How considerate that was for the profession, and what a cheering outlook it provided! The origin of the change was no doubt the well-known maxim of equity, "Equity considers as done that which ought to be done." This maxim of equity, like truth, had till now laid at the bottom of a deep well in Lincoln's Inn. We were living in marvellous times. A Victorian poet had said:—

> "Each day is an age that is dying,
> Or one that is coming to birth."

The age that was coming to birth was a spacious and generous one, and in it one could look confidently forward to the prosperity of the United Law Clerks' Society.

Mr. H. E. STAPLEY (Treasurer) said that this was the first occasion in the long history of the Society when the chair had been occupied by a member of the solicitors' branch of the profession, and the efforts of the chairman had been responded to in a result which rejoiced the heart of every well wisher of the Society. The objects of the Society were two-fold, first, there was thrift and self help, and, secondly, the assistance of others. During the past year the Society had expended in benefits to members and grants to non-members upwards of £3,000; it had also added to the invested funds nearly £5,000. In a Society of this kind the accumulation of investments year after year to the amount of between £4,000 and £5,000 did not mean that they had more money than they knew what to do with, or that they had more than was necessary to enable them to meet the claims of present members which would mature in the future. Of the membership of the voluntary section there were 1,300, more than half of whom were at the present time over fifty years of age, and as their age increased they were all the more likely to come to the Society for assistance. The Society had already reached a stage when they were unable to meet the whole of the claims out of income, and each year they were obliged to take from the invested funds for the purpose. The only remedy that would be found was that there should be a very large accession of young lives which in these days of competition with State insurance could not be obtained. But he was unable to understand how it was that the young men did not for their own sakes become members of the Society in their early years. One of the greatest problems which the Society would have to face in the near future was that of the pensions for insured persons at sixty-five years of age. The Society's invested income had given a higher rate of interest during the year, and this fact, coupled with the increased yield shown by the later investments, gave an income in excess of the rate which had been taken by the actuary in the last quinquennial valuation, so that the Society had about £1,700 a year which was not included in the valuation. It was making an increase during the present quinquennium, but practically the whole of that income would be expended in paying to the superannuated members an increased amount. If at the next valuation a sufficiently good result was shown, it was hoped to make the increased payment permanent.

Lord MERRIVALE proposed the health of "The Chairman." He heartily congratulated the profession that when they were faced with such problems as Mr. Withers had referred to they were able to approach their consideration with a spirit of philosophy. Nobody could doubt the responsibility of the legal profession and the great credit amongst decent people in this country in which were held those who practised in the profession in all its branches. There had been a great readiness on the part of men who had spent their time in the practice of the law to devote their time and talents to the service of their fellow countrymen. Among the latest comers to the House of Commons was the chairman. To those who had observed his professional career it was no wonder that he had been fixed upon to succeed the Member of Parliament who had preceded him, a man who by character and capacity was one of the ornaments of the profession. It was a very great satisfaction to every member of the profession that Mr. Withers had been selected for the position, and that he had been ready to make the sacrifices which it entailed. It gave everyone in the profession great satisfaction that he was taking his place in an area in which a competent lawyer could play as capable a part as could be filled by anyone. The Society had had ninety-four birthdays; but it was in its first youth so far as its opportunities were concerned. This was the time when everybody recognized that the opportunities of serving the community made daily increasing demands upon those who undertook such service; and that principle could not be better illustrated than in the case of those who served a society of the kind whose anniversary they were celebrating, which was an ornament and a service to the profession at large.

The CHAIRMAN returned thanks. In the course of his remarks he expressed his pleasure at the result of the present festival, which had brought in £700 as contrasted with £600 last year.

The SOLICITOR-GENERAL proposed the toast of "The Guests."

Mr. Justice ROWLATT, in responding, remarked incidentally that the chairman and he had rowed together in their college boat, forty-five years ago, and they afterwards rowed in a pair-oared race and won it. Ever since he had come to one of these festivals, many years ago, and heard the history of the Society, he could never think of its origin but with a certain degree of emotion. The Society owed nothing to ministries, or to politic or anything of that sort. It was founded on the principle of self-reliance, self-help and tenacity of purpose, and by the good management of those humble men of the year 1832 those hard-working, intelligent, self-relying friends of their fellows, it had succeeded. It was a splendid thing to realize how much had grown from those small beginnings. It only showed what could be done by initiative and determination and public spirit.

Mr. THEOBALD MATHEW also responded, speaking of the excellent relations which existed between employers and employed in the profession.

An excellent musical entertainment was provided during dinner and at dessert.

Gray's Inn.

Tuesday, the 27th of April, being the Grand Day of Easter Term at Gray's Inn, the Treasurer (Master W. Clarke Hall) and the Masters of the Bench entertained at dinner the following guests: His Excellency The American Ambassador, The Right Hon. Viscount Burnham, The Right Hon. Lord Carson, The Treasurer of the Honourable Society of Lincoln's Inn (The Right Hon. Lord Danesfort, K.C.), The Right Hon. Sir Austen Chamberlain, K.G., M.P., The Right Hon. Sir Arthur Channell, The Right Hon. Sir James Agg-Gardner, M.P., The Hon. Mr. Justice Romer, Sir John Bland-Sutton, Bart., Major-General Sir Wyndham Childs, K.C.M.G., K.B.E., Sir Giles Gilbert Scott, R.A.

The Benchers present in addition to the Treasurer were: Sir Lewis Coward, K.C., Mr. T. Terrell, K.C., The Right Hon. Sir Plunket Barton, Bart., K.C., Mr. Herbert F. Manisty, K.C., Mr. Edward Clayton, K.C., Mr. Arthur E. Gill, The Right Hon. Lord Justice Atkin, The Right Hon. The Earl of Birkenhead, The Hon. James M. Beck, His Excellency Timothy Healy, K.C., Sir Alexander Wood Renton, K.C.M.G., K.C., Mr. R. E. Dummett, The Right Hon. Sir Hamar Greenwood, Bart., K.C., M.P., Mr. W. Greaves-Lord, K.C., M.P., Mr. G. D. Keogh, Mr. Bernard Campion, K.C., Mr. J. W. Ross-Brown, K.C., Mr. James Whitehead, K.C., Mr. Frederick Hinde, with the Chaplain (The Rev. W. R. Matthews, D.D.), and the Under-Treasurer (Mr. D. W. Douthwaite).

Grand Day at the Inner Temple.

The Treasurer, Sir Francis Taylor, and the Masters of the Bench of the Inner Temple, entertained at dinner on Wednesday in last week, being the Grand Day of the Easter Term, the following guests:—The Duke of Sutherland, the Earl of Lucan, Lord Frederick Hamilton, Lord Annaly, Sir Samuel Hoare, M.P., Mr. Amery, M.P., Mr. T. P. O'Connor, M.P., Lord Constable, Sir Matthew Wallace, the Master of the Temple, Mr. R. Lloyd Kenyon, Mr. H. W. W. Wilberforce, Mr. J. St. Heller Lander, the Rev. the Reader, and the Sub-Treasurer.

The following Masters of the Bench were present:—Sir Arthur M. Channell, Lord Darling, Mr. W. R. Bousfield, Lord Justice Bankes, Mr. R. F. MacSwinney, the Earl of Desart, Judge Atherley Jones, K.C., Sir John Paget, K.C., Lord Sumner, Mr. Justice Shearman, Mr. Howard Wright, Mr. A. M. Langdon, K.C., Lord Hanworth, Sir G. F. Hohler, K.C., M.P., Judge Bairstow, K.C., the Lord Chief Justice, Mr. Justice Roche, Mr. Justice Fraser, Mr. Alexander Grant, K.C., Sir Leslie Scott, K.C., M.P., Mr. A. A. Hudson, K.C. Mr. Justice Bateson, Mr. F. P. M. Schiller, K.C., Mr. Justice MacKinnon, Mr. Justice Wright, the Hon. E. E. Charteris, K.C., Mr. H. P. Macmillan, Sir Claud Schuster, K.C., Mr. W. A. Greene, K.C., Mr. R. F. Bayford, K.C., and Mr. E. M. Konstam, K.C.

Legal News.

Appointments.

NEW PRIVY COUNCILLOR.

The King has been pleased to approve that Sir JOHN EDWARD POWER WALLIS, late Chief Justice of Madras, be sworn of his Majesty's most honourable Privy Council.

The King has approved, on the recommendation of the Secretary for Scotland, the appointment of Mr. J. C. FENTON, K.C., to be Sheriff of Fife and Kinross, in place of the late Mr. J. A. Fleming, K.C.

The Lord Chancellor has appointed Sir MARSHALL DENHAM WARMINGTON, Bart., to be a Registrar in Bankruptcy of the High Court of Justice, to fill the vacancy caused by the death of the late Ward Coldridge, Esq., K.C.

Professional Announcement.

Messrs. Cowley & Mitchell, solicitors, 5A, Castle-square, Brighton, ask us to announce that they have removed their practice to more commodious premises at 36, Duke-street, Brighton.

Wills and Bequests.

Mr. John Todd Campion, sixty-two of Reading-road, Henley-on-Thames, solicitor, left estate of the gross value of £12,027.

Mr. Robert Edwin Oakley, M.C. (thirty-one) of Clare-bank, Beech Hill, Luton, solicitor, left estate of the gross value of £12,023.

GYRATORY TRAFFIC.

One of the first cases arising out of the new gyratory traffic regulations came before the magistrate at Bow-street Police Court. James Watkins, a motor car driver, of Dalston-lane, Dalston, was fined 20s. on a summons under the London Traffic Act, 1924, charging him with "neglecting to keep to a particular line of traffic in Parliament-square when directed to do so by a police constable in uniform engaged for the time being in the regulation of traffic."

A police constable said that at 3.15 a.m. on Sunday he signalled to the defendant to turn left round Parliament-square, in compliance with the gyratory traffic system. He, however, turned to the right into Parliament-street, and on being signalled to stop, shouted, "I am going home." He was eventually stopped by another constable.

Watkins pleaded "Guilty," but said he was ignorant of the new traffic rule. He stated that he had not been to Westminster since 1923, and pointed out that it was early on Sunday morning and that he was taking a tire to a taxicab which had broken down on the Embankment.

SOLICITOR SENTENCED.

A collision between two motor-cars at Dalston Junction, last week, had a sequel at North London Police Court on Saturday, when Donald H. Dale, thirty-eight, a solicitor, of Snaresbrook Hall, South Woodford, Essex, pleaded guilty to being drunk whilst in charge of a motor-car, and also to driving in a manner dangerous to the public.

John Alfred Walker Logan, of Engadine Street, Southfields, the driver of the other car, said that by means of a reflector he saw Dale's car approaching from the rear at about fifteen miles an hour, and he formed the opinion that Dale could not slacken down to avoid a collision. Defendant's car swerved and only grazed the wing of witness's car.

Dale pleaded in mitigation of the offence that he had driven a car for fifteen years and had an absolutely clean sheet. On Friday he had driven all day and was tired and stiff.

Mr. Basil Watson, K.C.: You might have killed half a dozen people. You must go to prison for twenty-one days in the second division.

Defendant said he would give notice of appeal.

Mr. Watson: Certainly.

The charge of driving in a dangerous manner was not separately dealt with.

Later in the day Mr. J. Clifford Watts, solicitor, gave notice of appeal against the magistrate's decision, and Dale was released on bail in his own recognizances of £80 and two sureties of £40 each.

UNSTAMPED INSURANCE CARDS.

Heavy Penalty on Employer.

At the Justice Room, Guildhall, recently, Harold Bertie Cooke, agent, of Penn-road, Holloway, was summoned for failing to stamp an employee's unemployment insurance book. The defendant, it was stated, while deducting the worker's portion from his wages, had failed to purchase stamps. It had been going on for a considerable time and £15 arrears were not recoverable. The amount the Ministry could recover was £2 13s. 10d. The defendant stated it was a mere oversight. Mr. Alderman Phene Neal thought it was more than that, and ordered the defendant to pay a fine of £10, £2 2s. costs, and the recoverable arrears, with the alternative of a month's imprisonment in default of payment, for which he was allowed twenty-four hours.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 5%. Next London Stock Exchange Settlement. Thursday, 6th May, 1926.

	Middle Price 28th Apl.	Interest Yield.	Yield with Redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 2½%	55	4 11 0	—
War Loan 5% 1929-47	100xd	5 0 0	5 0 0
War Loan 4½% 1925-47	94xd	4 16 0	4 19 0
War Loan 4% (Tax free) 1929-47 ..	100	4 0 0	4 0 0
War Loan 3½% 1st March 1928 ..	97⅛	3 12 0	4 19 6
Funding 4% Loan 1960-90	86½	4 13 0	4 13 6
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years ..	92$^{3}/_{16}$	4 7 0	4 9 0
Conversion 4½% Loan 1940-44	96⅜	4 13 6	4 17 6
Conversion 3½% Loan 1961	75$^{3}/_{16}$	4 13 0	—
Local Loans 3% Stock 1921 or after ..	63⅛	4 15 0	—
Bank Stock	245	4 18 0	—
India 4½% 1950-55	90½	5 0 0	5 4 0
India 3½%	70⅜	4 19 0	—
India 3%	59½	5 0 0	—
Sudan 4½% 1939-73	92⅜	4 17 0	4 19 0
Sudan 4% 1974	84½	4 15 0	4 17 6
Transvaal Government 3% Guaranteed 1923-53 (Estimated life 19 years) ..	79½xd	3 15 6	4 13 6
Colonial Securities.			
Canada 3% 1938	83½	3 12 6	4 18 0
Cape of Good Hope 4% 1916-36 ..	91½	4 8 0	5 1 6
Cape of Good Hope 3½% 1929-49 ..	79½	4 8 0	5 1 0
Commonwealth of Australia 5% 1945-75	102	4 18 0	4 19 0
Gold Coast 4½% 1956	93½	4 16 6	4 19 0
Jamaica 4½% 1941-71	92⅜	4 17 0	4 17 0
Natal 4% 1937	91½	4 8 0	4 19 6
New South Wales 4½% 1935-45 ..	90⅜	4 19 6	5 4 6
New South Wales 5% 1945-65.. ..	99½	5 1 0	5 2 6
New Zealand 4½% 1945	94⅜	4 15 6	5 0 0
New Zealand 4% 1929	96	4 3 6	5 12 0
Queensland 3½% 1945	77	4 11 0	5 8 6
South Africa 4% 1943-63	85½	4 14 0	4 17 0
S. Australia 3½% 1926-36	85⅜	4 1 6	5 7 0
Tasmania 3½% 1920-40	83	4 4 0	5 3 0
Victoria 4% 1940-60	82½	4 17 0	5 0 6
W. Australia 4½% 1935-65	90⅜	4 19 6	5 2 6
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corpn.	62½	4 16 0	—
Bristol 3½% 1925-65	75½	4 13 0	5 0 0
Cardiff 3½% 1935	88½	3 19 6	5 1 6
Croydon 3% 1940-60	67⅜	4 9 0	5 1 0
Glasgow 2½% 1925-40	76⅜	3 5 0	4 16 0
Hull 3½% 1925-55	75½	4 13 0	5 1 6
Liverpool 3½% on or after 1942 at option of Corpn.	72¼	4 16 6	—
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	51¾	4 16 6	—
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	62⅜	4 16 0	—
Manchester 3% on or after 1941 ..	62½	4 16 0	—
Metropolitan Water Board 3% 'A' 1963-2003	62½	4 16 0	—
Metropolitan Water Board 3% 'B' 1934-2003	62⅜	4 16 0	4 16 0
Middlesex C.C. 3½% 1927-47	79⅜	4 7 6	5 0 6
Newcastle 3½% irredeemable	73½	4 15 6	—
Nottingham 3% irredeemable	61¼	4 18 0	—
Plymouth 3% 1920-60	67½	4 9 6	5 0 6
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture ..	80¾	4 19 0	—
Gt. Western Rly. 5% Rent Charge ..	98½	5 1 6	—
Gt. Western Rly. 5% Preference ..	93½	5 7 0	—
L. North Eastern Rly. 4% Debenture ..	77½	5 3 6	—
L. North Eastern Rly. 4% Guaranteed	73	5 10 0	—
L. North Eastern Rly. 4% 1st Preference	67	5 19 6	—
L. Mid. & Scot. Rly. 4% Debenture ..	80	5 0 0	—
L. Mid. & Scot. Rly. 4% Guaranteed ..	77½	5 3 0	—
L. Mid. & Scot. Rly. 4% Preference ..	72½	5 10 0	—
Southern Railway 4% Debenture ..	80½	4 19 6	—
Southern Railway 5% Guaranteed ..	97½	5 2 6	—
Southern Railway 5% Preference ..	93½	5 7 0	—

TRIBUTE TO DECEASED REGISTRAR.

Mr. Registrar Mellor, before entering upon the business of the Bankruptcy Court of Tuesday last week, said that he desired to express the view of the court upon the sad loss sustained by the death of Mr. Ward Coldridge, K.C. The deceased Registrar was appointed early in January last, and therefore had served only three months before a heart attack carried him off. It was a further shock when the news came that Mrs. Ward Coldridge had died on the following day. Before his appointment Mr. Ward Coldridge had practised as a Silk for thirteen years; he had had a wide and unique experience, and, although he was a Registrar for such a short period, he had shown in the discharge of his duties great zeal, industry and unexampled patience, as well as unfailing courtesy to all those who came before him. The loss was most deeply deplored by all.

Mr. E. W. Hansell, on behalf of the Bar, and Mr. Walter Boyle, Senior Official Receiver, for the Board of Trade officials, joined in the tribute to the deceased Registrar.

Mr. Piddington has been appointed Industrial Commissioner by the New South Wales Government for a period of five years at a salary of £3,000 a year. Under the Industrial Arbitration Act, which becomes effective to-morrow, he will be final arbiter in industrial appeals, and will supersede the Board of Trade Industrial Arbitration Judges. Mr. R. S. Perdriau has been appointed Chairman of the Workmen's Compensation Commission at £1,500 a year.

WIVES AND THE LAW.

Some Curious Survivals.

A woman solicitor, Mrs. Crofts, recently dealt with some knotty points of the law relating to wives before students at the College of Nursing, Henrietta-street, W. There were some curious survivals, she said, and one of these was the law which laid it down that no married woman could be adjudged a bankrupt. That this could be extremely useful under certain circumstances was illustrated by the story of a spinster who failed in business, but avoided the consequences by getting married while the bankruptcy proceedings were pending.

Dealing with common law, Mrs. Crofts explained that it was still ordained that under normal conditions a husband and wife were incapable of stealing from each other. The appropriation of the property of a spouse only became a theft if the person responsible was about to desert from the home. A noteworthy point in connection with marriage was that if one of the parties concerned was so drunk at the time of the wedding as to be incapable of recognizing the other, he or she had the right to demand afterwards that the ceremony should be declared invalid.

STAMPS ON COUNTY COURT RECEIPTS.

Mr. Nuttall, asked the Chancellor of the Exchequer, whether his attention has been called to the practice of the county courts of requiring a stamped receipt in respect of every sum of £2 or upwards paid out of court to a suitor, even if several such payments are made to the same suitor at the same time; and if he can see his way to arrange for any moneys received through the county courts to be exempt from stamp duty in view of the heavy poundage charged for the entering of plaints and on the signing of judgments?

The Financial Secretary to the Treasury: There is no exemption from the obligation to stamp receipts for sums of £2 or more in favour of receipts for sums recovered by a suitor in a county court, and I am unable to agree that receipts should be exempted from stamp duty merely because the money has been recovered through a county court.

Court Papers.

Supreme Court of Judicature.

Rota of Registrars in Attendance on

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday May 3	Mr. Synge	Mr. Jolly	Mr. Bloxam	Mr. Hicks Beach
Tuesday .. 4	Ritchie	More	Hicks Beach	Bloxam
Wednesday 5	Bloxam	Synge	Bloxam	Hicks Beach
Thursday.. 6	Hicks Beach	Ritchie	Hicks Beach	Bloxam
Friday 7	Jolly	Bloxam	Bloxam	Hicks Beach
Saturday .. 8	More	Hicks Beach	Hicks Beach	Bloxam

Date.	Mr. Justice Astbury.	Mr. Justice Lawrence.	Mr. Justice Russell.	Mr. Justice Tomlin.
Monday May 3	Mr. Ritchie	Mr. Synge	Mr. Jolly	Mr. More
Tuesday .. 4	Synge	Ritchie	More	Jolly
Wednesday 5	Ritchie	Synge	Jolly	More
Thursday.. 6	Synge	Ritchie	More	Jolly
Friday 7	Ritchie	Synge	Jolly	More
Saturday .. 8	Synge	Ritchie	More	Jolly

HIGH COURT OF JUSTICE.—CHANCERY DIVISION.

EASTER SITTINGS, 1926.

(*Continued from p. 572.*)

Companies (Winding up) and Chancery Division.

Companies (Winding up). Petitions (to wind up).

Alliance Bank of Simla ld (petn of L W Warlow-Harry—ordered on May 6, 1924 to stand over generally)

Robert Young's Construction Co ld (petn of London Asphlate Co ld—stand over from Jan. 20, 1925—liberty to apply to restore)

Low Temperature Carbonisation ld (petn of Dursley Gas Light & Coke Co ld—stand over from March 30, 1926 to May 11, 1926)

African Silk Corpn ld (petn of H Clifton—stand over from Feb. 9, 1926 to May 21, 1926—retained by Mr. Justice Eve)

Bianchi Motors ld (petn of Godbolds ld—stand over from March 2, 1926 to May 4, 1926)

Overseas Oil Syndicate ld (petn of F C Macaskie—stand over from March 30 1926 to April 13, 1926)

Catchlite ld (petn of H S Wright & Webb, a firm—stand over from March 30, 1926 to April 13, 1926)

Keene's Trading Co ld (petn of I A Keene—stand over from March 30, 1926 to April 20, 1926)

S Resdaile & Co (Hosiery Manufacturers) ld (petn of Emmanuel Gregson, trading as E Gregson & Co)

Norris Bros ld (petn of F Kendall & Son ld)

Birnwell Iron Co ld (petn of Callendar Iron Co ld)

Neutron ld (petn of Edward Hunter & Co ld)

Art Background & Exhibition Co ld (petn of A M Shields)

Griffel ld (petn of M Albert)

East Coast Enterprises ld (petn of First National Pictures ld)

Leduc Saint-Ives & Cie (petn of Martin Sons & Co ld)

English & French Stick Co ld (petn of Morris Kaplinsky, trading as M Kaplinsky & Co)

Colien et Cie ld (petn of Henri Ras)

Maison Laurence ld (petn of L Levene)

Charles Randall ld (petn of Rosemex Oil Fields ld)

Morrell Jackson & Co ld (petn of Rogers (Carpets) ld)

Chancery Petitions.

John Moreton & Co ld & reduced (to confirm reduction of capital—pt hd, s.o. from March 23, 1926 to April 19, 1926—retained by Mr. Justice Eve)

Canadian Building & Estate Co ld & reduced (to confirm reduction of capital)

Hull Oil Manufacturing Co ld & reduced (same)

Tyne Dock Engineering Co ld & reduced (same)

B Anderson & Sons ld & reduced (same)

Ansell Jones & Co ld & reduced (same)

Siebe Gorman & Co ld & reduced (same)

Smyrna Fig Packers ld & reduced (same)

A Harper, Sons & Bean ld (to confirm alteration of objects)

Anglo Ceylon & General Estates Co ld (same)

Richmond (Surrey) Electric Light & Power Co ld (same)

Leeds Mutual Plate Glass Insce Soc ld (same)

Rio Claro Ry & Investment Co ld (same)

Mortgage Co of Costa Rica ld (same)

Martinsyde ld (to sanction Scheme of Arrangement—ordered on July 26, 1921 to s.o. generally)

South Brazilian Rys Co ld (to sanction Scheme of Arrangement—s.o. from Jan. 12, 1926 to July 12, 1926) (to be mentioned)

Nitrate Railways Co ld (to sanction Scheme of Arrangement)

London & Suburban Investment Co ld (same)

Camp Bird ld & reduced (to sanction Scheme of Arrangement and confirm reduction of capital)

West Somerset Dairy & Bacon Co ld & reduced (to confirm reduction of capital & sanction Scheme of Arrangement)

Manaos Harbour ld (to sanction Scheme of Arrangement & confirm reorganisation of capital)

Companies (Winding-up). Motions.

John Dawson & Co (Newcastle-on-Tyne) ld (s.o. generally by consent)

S Jacobs & Co ld (ordered on March 15, 1921 to s.o. generally)

H C Motor Co ld (ordered on July 5, 1921 to s.o. generally)

Corbridge Steamship Co ld (ordered on Dec. 15, 1925 to s.o. generally)

Blooms ld Blooms ld (Sobey v Blooms ld & anr)

Adjourned Summonses.

Companies (Winding Up).

Vanden Plas (England) ld (with witnesses—parties to apply to fix day for hearing—retained by Mr. Justice Astbury)

Fairbanks Gold Mining Co ld (ordered on July 26, 1921 to s.o. generally)

Blisland (Cornwall) China Clay Co ld (ordered on Dec. 16, 1921 to s.o. generally)

Atkey (London) ld (ordered on Jan. 22, 1924 to s.o. generally)

Joint Stock Trust & Finance Corpn ld (ordered on Nov. 11, 1924 to s.o. generally)

Direct Fish Supplies ld (appn of H E Warner—ordered on Feb.3, 1925 to s.o. generally)

Nitrogen Fertilisers ld (with witnesses—ordered on Nov. 10, 1925 to s.o. generally)

Same (with witnesses—ordered on Nov. 10, 1925 to s.o. generally)

London County Commercial Reinsurance Office ld (with witnesses—ordered on Nov. 26, 1925 to s.o. generally)

British American Continental Bank ld (ordered on Dec. 8, 1925 to s.o. generally)

County of York Agricultural Co-operative Soc ld (ordered on March 30, 1926 to s.o. generally, liberty to apply to restore)
Essex Union Insce Co ld (with witnesses)
Same (with witnesses)
British American Continental Bank ld (with witnesses)
Same (with witnesses)
Park, Ward & Co ld (with witnesses)
South Hayling Water Co ld (with witnesses)

Chancery Division.

French South African Development Co ld Partridge v French South African Development Co ld (ordered on April 2, 1914 to s.o. generally pending trial of action in King's Bench Division)
Economic Building Corpn ld (with witnesses—ordered on July 3, 1923 to s.o. generally)
Economic Building Corpn ld (ordered on July 3, 1923 to s.o. generally)

Before Mr. Justice TOMLIN.

Retained Causes for Trial.

(With Witnesses.)

Marsh v Marsh (To be mentioned)
Booth v Amalgamated Marine Workers' Union (pt hd)
Harding v Mellor (fixed 21st April)

Assigned Adjourned Summonses.

Re Martineau's Patent & re Patents & Designs Acts (to fix a day)
ReRobinson's Patent & re Patents & Designs Acts
Re Georges Claude's Patent & re Patents & Designs Acts
Re Frank Ashby's Patent & re Patents & Designs Acts

Further Consideration.

Re Chambers, dec Reilly v Chambers

Adjourned Summonses.

Re Parkhurst Graham v Hart (s.o. for Attorney-Gen.)
Re Hardaker Hardaker v Wilkinson
Re Paddon Emett v Jones
Re Bodenham Bodenham v Bodenham
Re Sainsbury Bartlett v Bartlett
Re William Older's Foundation & re Charitable Trust Act, 1853 to 1894
Re John Proctor, dec Proctor v Procter
Re Huggett Joliffe v Huggett
Re Butlin Butlin v Butlin
Re Johnson Butlin v Butlin
Re Wilkinson Page v Public Trustee
Re Rands, dec re Rands' Settled Estates Rands v Rands
Re W G Raphael, dec Waley v Raphael
Re Comrades of the Great War Trust Fund Adams v Crosfield
Re Lisseter's Settlement Bates v Humphreys
Re Samuel Whitfield, dec Whitfield v Whitfield
Re John Fox Smith, dec Smith v Smith
Re G B Clough, dec Ratcliffe v Clough
Re Julia Kershaw, dec Harris v Badger
Re Lady Frances Cecil's Settlement Trust
Re Higgins, dec Jefferson v Hatton
Re Edwards' Settlement Public Trustee v Howard
Re Glyncorrwg Colliery Co ld Railway Debenture & General Trust Co ld v The Company
Re Northcliffe's Settlements Arnholz v Sutton
Re Haskins, dec Iles v Haskin
Re Champness, dec re Trustee Act, 1925 Downer v Champness
Re Hek, dec Price v Hek
Re Percival, dec McGill v Bennett
Re Drysdale, dec Public Trustee v Drysdale
Re Bell, dec Bell v Chittock
Re Joce & Nash's Contract re Laws of Property Act, 1925
Re Lee, dec Public Trustee v Attorney-Gen
Re Jones, dec Rees v Jones
Re Graham, a Solr re Taxn of costs
Re Leigh's Settled Estates
Re Myers, dec Myers v Myers
Re Dame Janet Peel, dec re Mortmain & Charitable Uses Act, 1891 Hill v Attorney-Gen
Re Lloyds Bank & H Workman ld's Contract re Law of Property Act, 1926
Re Johnson, dec Public Trustee v Royal National Lifeboat Institution
Re Knowles' Settlement re Knowles, dec Crawshaw v Batt
Re Raw Chambers v Menteth
Re Askew Askew v Riches
Re Drincqbier Baldwin v Lecheres
Re Hedley Steele v Hedley
Re Fowkes' & Roberts' Contract re Law of Property Act, 1925
Re Lord Bateman's Settled Heirlooms re Settled Land Act

KING'S BENCH DIVISION.

EASTER SITTINGS, 1926.

CROWN PAPER.

For Judgment

Northwood v London County Council

For Hearing.

The King v Special Commrs of Income Tax
The King v Special Commrs of Income Tax
Rolfe v Hewitt
Gough Cook v Gray
The King v Roberts
Watson & anr v Culley
Keating v Horwood & anr
Rindby v Brewis
Same v Cook
Ballard v Hortons Estates ld
The King v Manby, Esq. & ors
The King v Overseers of South Molton
Selby v Atkins
Prestatyn U.D.C. v Bryne & ors
Jones v Harris
The Sheppey Glue and Chemical Works ld v The Conservators of the River Medway
Mackenzie v Abbott
Rodda v Godfrey
The King v The Registrar of Lambeth County Court & anr
Napier v Dexters ld
Pengram v Pengram
Smith v The Mayor, Aldermen, &c. of the Borough of Southampton
Kennedy v Harrison
Hallett v Warren
Willesden Guardians v Westminster Guardians
Young v Scott
Lewis & Wife v Reeves
Ismirlian v Orient Co ld
The King v The Overseers of the Poor of the Parish of Thirsk
The King v Commrs of the Court of Sewers for Nottinghamshire
Colchester v Peck
Evans v Fletcher
Redrail v Beamish
United Bill Posting Co ld v Somerset County Council
The King v W G Copestake, Esq & Jps. of Derbyshire
Hall v Curran
Townend v Taylor
The King v North (Vicar General)
Philpott v Fitall
Wm Muirhead Macdonald Wilson & Co ld v Mayor, &c. of Borough of Smethwick
Clark v Griffiths
Peacock v Same
Armstrong v Ogle
Benham v Knox
The London County Council v Owner of 14, Lee Street, Stepney

CIVIL PAPER.

For Argument.

Austin v Elkan (Wandsworth County Court)
Whaler v Nat Publishing & Associated Organisations ld (Houle Garnishee) (Westminster County Court)
Pollak v Donald Campbell & Co (pt hd)
Pollak v Donald Campbell & Co
Roadmaker & Co ld v Josef
Shelton v Morley (Spalding County Court)
Outerbridge v Outerbridge (Wandsworth County Court,
Leslie & Co ld v Cumming & ors (West Brompton County Court)
Le Brasseur & Oakley v Kew (Newark County Court)
Johnson v London Midland & Scottish Ry Co (Romford County Court)
Jones v Tommey (Bloomsbury County Court)
Barrett v Alfred (Westminster County Court)
Cleeves Western Valleys Anthracite Collieries ld v Waddell & Co ld
Bennett v Lea-on-the-Solent Estates ld (Portsmouth County Court)
Ludecke v Allin (Felixstowe County Court)
Lavington v Knight
McGown v Kingsford & anr
Dobbie v Grange (Great Grimsby County Court)
Kleiner v Nott (Mayor's and City of London Court)
Greer v Downs Supply Co (Mayor's and City of London Court)
Wilkins v Bradfield & anr (Uxbridge County Court)
Same v Same (Uxbridge County Court)
Roberts v The Metropolitan Electric Tramways ld & anr (Maryiebone County Court)
Morris & Jones ld v Mitsui & Co ld
Carden, Smith & Ross v Clifford (Clerkenwell County Court)
Bailey v Watkins (Southwark County Court)
Lalonde & ors v Bere (Weston-super-Mare County Court)
Brunton v Richards (Dolgelly County Court)
Stogdale v Northumberland & Durham Miners Permanent Relief Fund Friendly Society (Newcastle-upon-Tyne County Court)
Etherton & anr v Edelston & anr (Mayors' & City of London Court)
Friswell v Whitgreave (Westminster County Court)
Martin v Davies (Brecon County Court)
Boulter v Maycock (Shoreditch County Court)
Finey v Gougoltz (Bloomsbury County Court)
Wadman, Rhein & Skinner ld v Jordan (Westminster County Court)
Fisher v Walters (Lambeth County Court)
Bowden (Married Woman) v The Westminster Bank ld (Mayor's & City of London Court)
Latter (Married Woman) v Jukes (Page, Clmt) (Wolverhampton County Court)
Compton & Davison ld v Monteiro Bros ld
In the Matter of the Companies (Consolidation) Act, 1908 and in the Matter of Sinclairs Poultry Farm ld (in liquidation) (Newcastle-on-Tyne County Court)
Great Grimsby Co-op Soc ld v Morris (Great Grimsby County Court)
Anglo-Chinese Eastern Trading Co ld v Fairclough Dodd & Jones ld
Weir v R & W Hawthorn, Leslie & Co ld (Newcastle-on-Tyne County Court)
W Scotter ld v Porter & Henderson
Rigby v Trump (Exeter County Court)
Green v Balham (Maryiebone County Court)
Wheeler v Smith (West London County Court)
Trustees of Jewish Maternity Soc v Garfinkle (Whitechapel County Court)
Macquire, Crooks & Co ld v Henderson (Mayor's & City of London Court)
W T Lamb & Sons v Standen
Same v Same
Langley v Woods (Brentford County Court)
Yiend v Fudge (Bristol County Court)
Kelch & ors v Terry (Blackpool County Court)
Prigoshen v Goldfust (Mayor's & City of London Court)
Lion Mill Mfg Co ld v Commercial Fibre Co of England ld
Lask v Cohen & anr (Rutledge Appit) (Whitechapel County Court)
Rich v Lask (Whitechapel County Court)
Salter v Lask (Whitechapel County Court)
Langley v L G O Co ld (Southwark County Court)
Roberts v Bowman (Mayor's & City of London Court)
Rymes v Libby & anr (Plymouth County Court)
Stevens v Feoffees of the Poor Lands in the Parish of Downham in the Isle of Ely (Ely County Court)
Wells & ors v Summerfield (Newark County Court)
Snowden v Smallwood (Bradford County Court)
Noble v Harrison (Brighton County Court)
Public Trustee & anr v Chancellor of the Duchy of Lancaster & ors (Burton-on-Trent County Court)
Beaver v Utility Insce Co ld (Poole County Court)

SPECIAL PAPER.

J T Levitt ld v Hornsea U D C
Same v Same
Sir Robert McAlpine & Sons v Lord Mayor, &c, of Manchester
Karimjee Jivanjee & Co v Malcolm & Co
Same v Same
Oliver v Pewsey R D C
Eastwood & Holt v Studer
Douglas & Co ld v C Czarnikow ld
Dalgleish S.S. Co ld v W H Muller & Co (London) ld

REVENUE PAPER.

CASES STATED.

The Fymouth Mutual Co-operative and Industrial Soc ld and The Commrs of Inland Revenue
The Charterland & General Exploration & Finance Co ld and The Commrs of Inland Revenue
E D Ewart (H.M. Inspector of Taxes) and Burgess Bros (pt hd)
The Commrs of Inland Revenue and Litchfield & Soundy (pt hd)
A & W Nesbitt ld (in liquidation) and H W Mitchell (H.M. Inspector of Taxes)
Sir R Ropner & Co ld (on behalf of the Owners of the Steamship "Maltby") and H M Slatter (H.M. Inspector of Taxes)
Benjamin Smith & Sons and The Commrs of Inland Revenue
The Devon Mutual Steamship Insce Assoc and F W Ogg (H.M. Inspector of Taxes)

DEATH DUTIES—SHOWING CAUSE.

In the Matter of Arthur George Earl of Wilton, dec
In the Matter of John William Atkinson, dec
In the Matter of George Eli North, dec
In the Matter of Annie Sharpe, dec
In the Matter of George Bone, dec
In the Matter of Clara Reeve, dec and A H Wickenden, dec

PETITIONS UNDER THE LICENSING (CONSOLIDATION) ACT, 1910.

Groves & Whitnall ld and The Commrs of Inland Revenue (In re "The Bath Tavern," Leaf Street, Hulme)
Same and Same (In re "The Bridgewater Arms," Barton Street, Hulme)
Same and Same (In re "The Throstle's Nest," Lower Moss Lane, Hulme)
Same and Same (In re "The Oddfellows' Arms," Berry Street, Manchester)
Same and Same (In re "The Prince of Wales," City Road, Hulme)
Same and Same (In re "The Concert Inn," Temple Street, Chorlton-on-Medlock)
Same and Same (In re "The Stag Inn," Clarendon Street, Hulme)